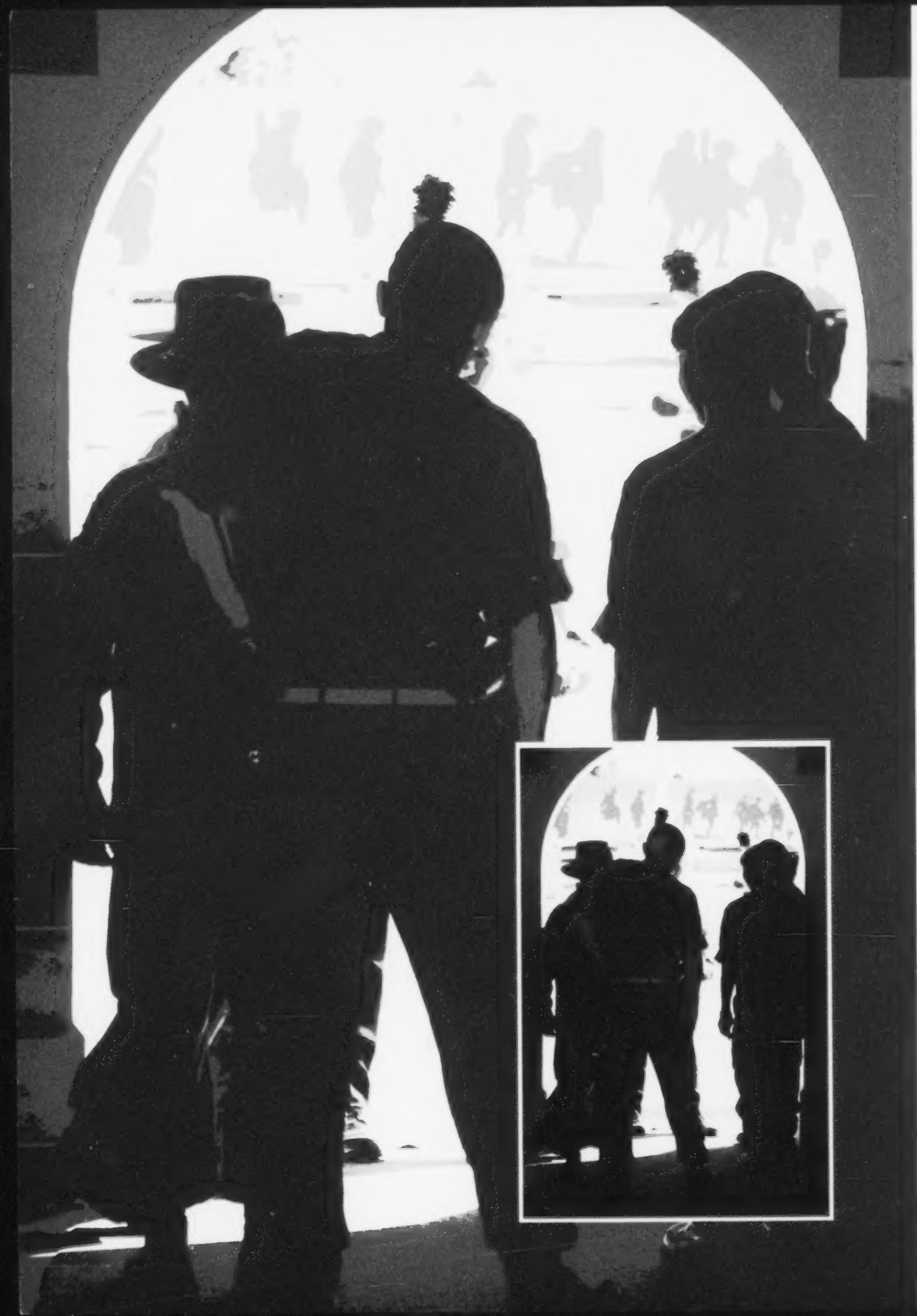
Commonwealth War Graves Commission

Annual Report 2009-2010



The Commonwealth War Graves Commission

as at 31 July 2010

President
HIS ROYAL HIGHNESS THE DUKE OF KENT KG GCMG GCVO ADC

Chairman
The Secretary of State for Defence in the United Kingdom
The Rt Hon LIAM FOX MP

Vice-Chairman
Admiral Sir IAN GARNETT KCB

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His Excellency Dr ZOLA SKWEYIYA

The High Commissioner for Canada
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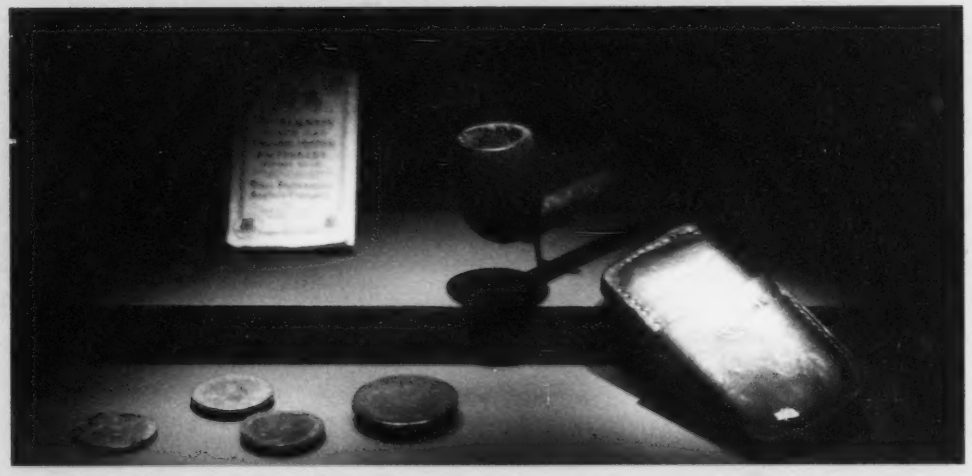
KEITH SIMPSON MP

Director-General and Secretary
RICHARD KELLAWAY CBE
(ALAN PATEMAN-JONES with effect from 1 October)

The Commonwealth War Graves Commission

The Commonwealth War Graves Commission is required by its Charters to produce each year a general report of its proceedings with a duly certified statement of accounts and of the finances of the Commission. As is also required by the Charters, each report and statement is submitted to Her Majesty The Queen and copies are sent to the governments represented on the Commission.

This 91st annual report covers the work of the Commission during the period 1 August 2009 to 31 July 2010.



Left: Artefacts recovered from the Fromelles area

Far left: Official Fromelles (Pheasant Wood) Military Cemetery Dedication, 19 July 2010

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foreword

by the Vice-Chairman

Admiral Sir Ian Garnett KCB

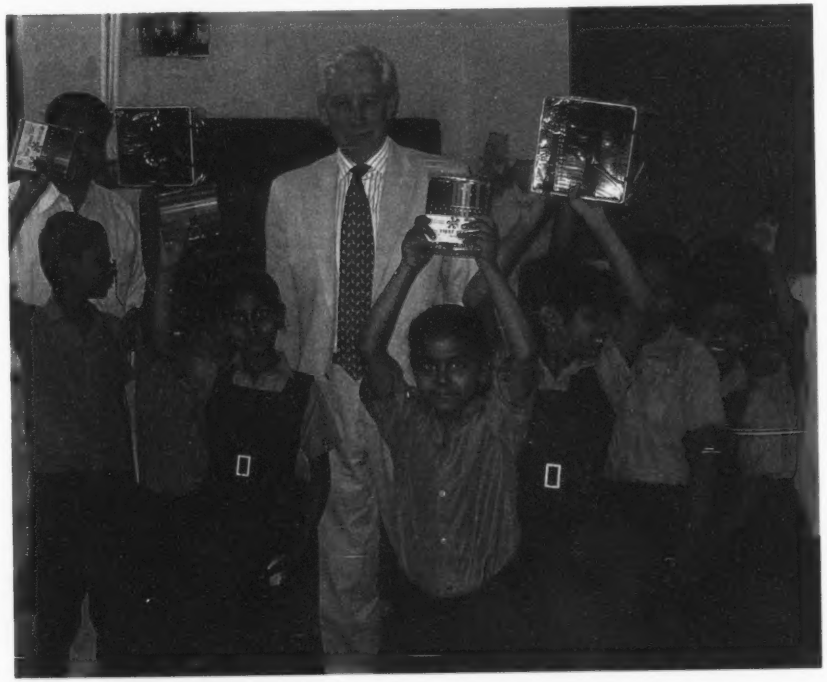
Admiral Sir Ian Garnett attends the launch of the *Remembering Fromelles* Exhibition at the Imperial War Museum, London, with HRH The Duke of Kent and Fromelles Project Manager David Richardson

The Commission is honoured to have as its President, His Royal Highness The Duke of Kent, and we benefit enormously from his ever-watchful eye and unstinting support. This year we have therefore been especially privileged to mark the 40th anniversary of his appointment.

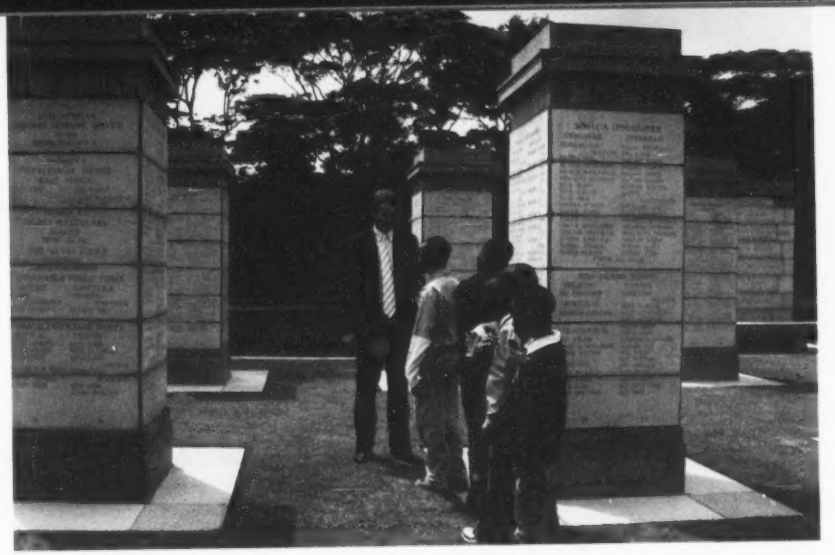
This year has also seen the completion, in the village of Fromelles in France, of our first new cemetery for 50 years. The design of the Fromelles (Pheasant Wood) Military Cemetery draws heavily on the Commission's traditions and heritage, but full use has been made of modern methods and equipment to provide a worthy final resting place for the 250 fallen soldiers recovered from the mass graves discovered in 2007. The story of Fromelles is compelling, from the Western Front battle to the official dedication ceremony in July of this year, led by His Royal Highness The Prince of Wales, Her Excellency Mrs Quentin Bryce, The Governor General of Australia, and His Royal Highness The Duke of Kent. It was attended by almost 6,000 visitors from around the world, many of whom were direct descendants of the men now buried there.

A good deal of publicity surrounded Fromelles, but our core work of maintaining the graves, cemeteries and memorials of those Commonwealth servicemen and women who died during the two world wars also continued unabated. The Commission's commitment extends to some 23,000 sites in over 150 countries across the world. Maintaining the standards for which the Commission is rightly renowned is an enormous undertaking, and one in which our dedicated staff take great pride. The five-year

restoration programme under way at the Helles Memorial on the Gallipoli peninsula and the other projects referred to in this year's report help illustrate just some of the challenges we face, and how they are overcome through a combination of the knowledge and experience accumulated over more than 90 years, and innovative approaches using modern methods and materials.



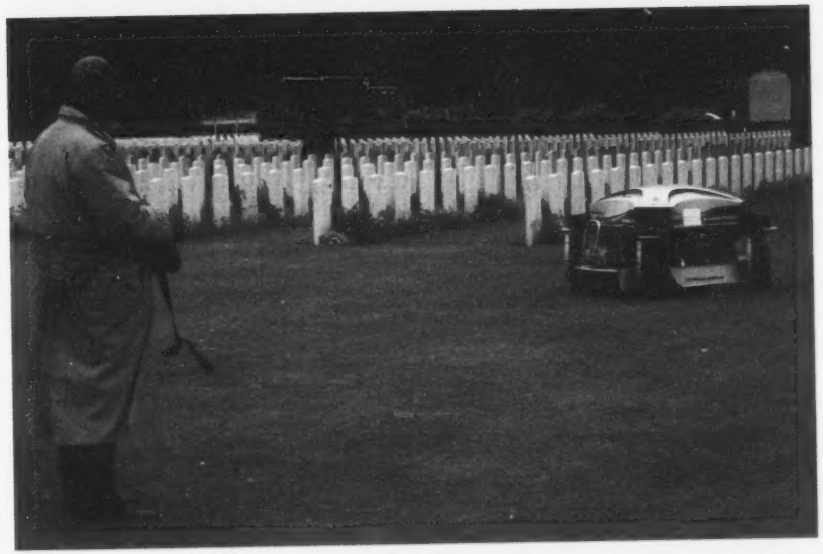
While inspecting Calcutta (Bhowanipore) Cemetery, India, the Vice-Chairman took the opportunity to visit the adjacent school and engage with some of its students



Children from the Flying Kites Orphanage visit Nairobi War Cemetery, Kenya

Headstones and horticulture are key features of our cemeteries and this year saw our Commissioners travel to Normandy, France, for one of their quarterly meetings and to inspect at first hand the work in the field, visiting a number of cemeteries and meeting staff. In particular, Commissioners experienced at first-hand how horticultural standards are assessed and the method used to re-engrave headstones. As ever, we are hugely grateful to our Commissioners for their continued support for our work, the unique skills and experiences each of them brings to the Commission, and the ways in which they help us around the world.

With an eye to the future as well as the past, we have modified four of our European cemeteries, two in France and two in Belgium, in order to demonstrate to the public the ways in which we may be able to mitigate



The High Commissioner for the Republic of South Africa His Excellency Dr Zola Skweyiya had an opportunity to see the Spider Cutter in action at the Commissioners' Meeting in France, 2010. This remote control, all-terrain grass cutter, donated by Canada, is ideally suited to some of the more challenging locations in the Commissions care, such as Canada's memorial sites, and has great labour-savings potential.

the difficulties climate change could bring and we are inviting feedback about these cemeteries. Taking the Commission's work to younger generations is increasingly important and using media technology, such as social networking websites, is one of the ways we approach this. Building on our range of education resources we have also created some new information literature designed specifically for those with learning difficulties.

This year we have had the pleasure of welcoming to the Commission His Excellency Dr Zola Skweyiya, The High Commissioner for the Republic of South Africa, who succeeds Her Excellency Dr Lindiwe Mabuza. The High Commissioner for the Republic of India, His Excellency Shiv Shankar Mukherjee, also retired this year, and we welcome in his place His Excellency Mr Nalin Surie.

It gives all our staff great satisfaction when the hard work and achievements of our colleagues are recognised, and two of our long-standing members of staff have been acknowledged in Her Majesty the Queen's New Year and Birthday Honours Lists of 2010. Mr Sandy Orr, a Skilled Maintenance Craftsman, who joined us in 1974 and is based in Scotland, was appointed a Member of the Order of the British Empire (MBE) in the New Year Honours List. In the Birthday Honours List, Mr Derek Cheung, the Commission's Manager in Hong Kong, was also appointed a Member of the Order of the British Empire (MBE).

The Commission has been most fortunate to have, in Richard Kellaway CBE, such an able and dedicated Director General for the past 10 years. His tireless commitment has been an inspiration and has enabled him to introduce many new ideas and methods while continuing to uphold the Commission's ideals and best traditions. I and my fellow Commissioners have greatly valued his loyal support and we wish him a long and fulfilling retirement.

Training at Yokohama War Cemetery, Japan

The Director-General, Richard Kellaway (right), inspects Kranji War Cemetery, Singapore

We have appointed as the next Director-General, Mr Alan Pateman-Jones, and we are confident that he will be successful in continuing to take forward the important work of the Commonwealth War Graves Commission.

The Commission appreciates the unwavering support we receive from all our member governments and, especially in these times of global economic turbulence, is acutely conscious of the need to deliver value for money in all that we do. Through the course of the year I have travelled and inspected the work of the Commission in the United Kingdom, France, Belgium, India, Gallipoli, Norway and Denmark. In my travels and in all my dealings, I am struck by the ability of our teams around the world to ensure our standards of excellence are maintained within budgetary constraints.

Through a combination of diligent management, careful planning, a readiness to adapt and the courage to explore new and innovative ideas and technologies, the achievements of the Commission this year have been all the more remarkable.

I commend this report to you.

world-wide task

The Commonwealth War Graves Commission was established by Royal Charter of 21 May 1917, the provisions of which were amended and extended by a Supplemental Charter of 8 June 1964.

Its duties are to mark and maintain the graves of the members of the forces of the Commonwealth who died in the two world wars, to build and maintain memorials to the dead whose graves are unknown, and to keep records and registers. The cost is shared by the partner governments - those of Australia, Canada, India, New Zealand, South Africa and the United Kingdom - in proportions based on the numbers of their graves.

On pages 42 to 46 are listed 149 countries in which there are Commonwealth war graves and memorials; page 47 summarises the 1,696,094 commemorations for which the Commission is responsible.

Most of the war cemeteries and memorials are maintained by the Commission's own staff, although in a number of countries, mainly within the Commonwealth, special arrangements exist whereby the governments of those countries carry out care and maintenance on the

Left: Border care in Kirkee War Cemetery, India

Commission's behalf. The care of the war graves in civil cemeteries and churchyards is mostly entrusted to local authorities and contractors who maintain them by agreement with the Commission.

The Commission's work is guided by fundamental principles:

- *that each of the dead should be commemorated individually by name either on the headstone on the grave or by an inscription on a memorial*
- *that the headstones and memorials should be permanent*
- *that the headstones should be uniform*
- *that there should be no distinction made on account of military or civil rank, race or creed.*

The headstones are 813mm in height; at the top of each is engraved the national emblem or the service or regimental badge, followed by the rank, name, unit, date of death, age and, usually, a religious emblem; and at the foot, in many cases, an inscription chosen by relatives.

In some cemeteries, notably on the Gallipoli Peninsula, in the Far East and the Pacific, where there is a risk of earth movement, stone or bronze plaques on low pedestals are used instead of headstones.

Climate permitting, the headstones stand in narrow borders, where floribunda roses and small perennials grow, in a setting of lawn, trees and shrubs. Two monuments are common to the cemeteries: the Cross of Sacrifice, set usually upon an octagonal base and bearing a bronze sword upon its shaft; and, in the larger cemeteries, the Stone of Remembrance, designed specifically to commemorate those of all faiths and none, upon which are carved the words from the Book of Ecclesiasticus: THEIR NAME LIVETH FOR EVERMORE

Those who have no known grave, or whose remains were cremated, are commemorated on memorials ranging from small tablets bearing a few names to great monuments bearing many thousands, such as the Thiepval Memorial in France.

In many Commonwealth and other countries in which the Commission operates, its work is protected by a series of international agreements which recognise the Commission as the authority responsible for the care of the graves and memorials. The governments of these and many other countries have acquired the land occupied by the cemeteries and have generously granted its perpetual use to the Commission.

In presenting this report the Commission expresses its gratitude for the practical assistance and support it has received from its member governments and their departments of state, other national and local governments, diplomatic and consular representatives, veterans' organisations, other official and unofficial bodies and private individuals all over the world. Such assistance, in one form or another, is given to the Commission throughout the 149 countries in which there are Commonwealth war graves. Without this support the widely acclaimed standards set and maintained throughout the Commission's history would not have been possible.

annual report

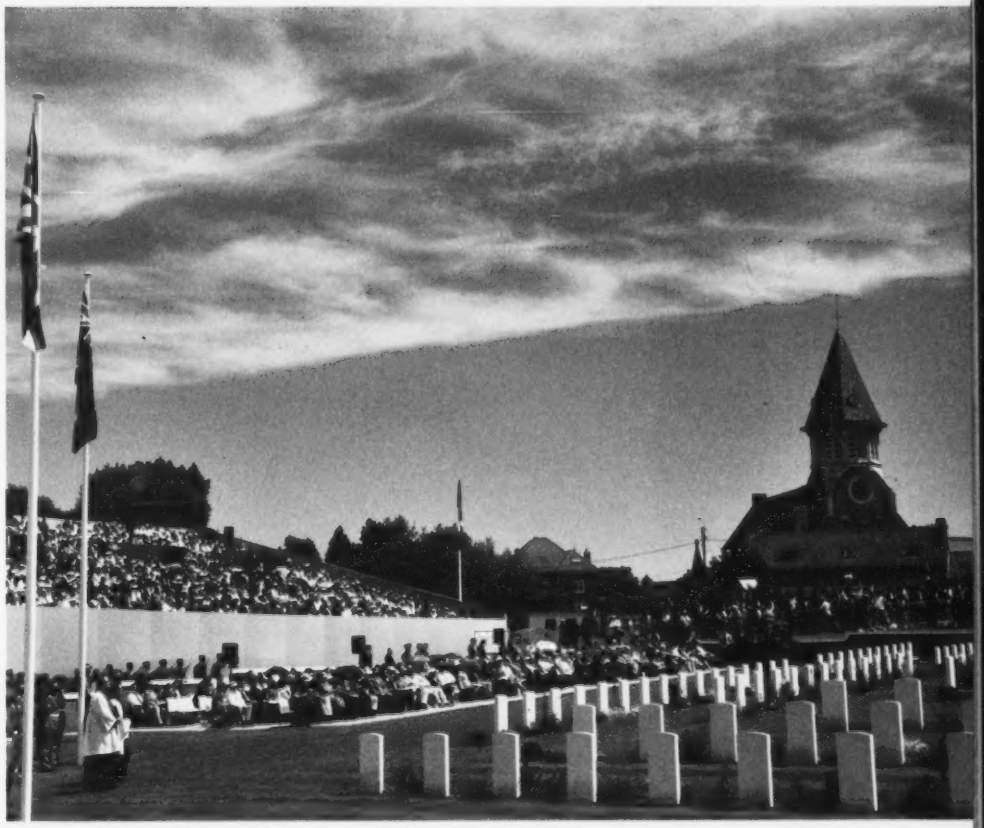
fromelles reaches fruition

Every year the former Western Front battlefields yield approximately 30 sets of human remains – tragic reminders of the cost of the terrible conflict that was the First World War. But in 2008 the existence of six mass burial pits on the edge of the village of Fromelles in northern France was verified. The Australian and British governments decided to recover the remains for burial in a new war cemetery. Thus began the remarkable project to recover, where possible identify, and bury with dignity.

This enormous undertaking had to be completed in a very short space of time but construction of our first new war cemetery for some 50 years was completed on time, ready for the dedication ceremony on 19 July 2010.

Recovery, reburial and identification

The Fromelles project was the first large-scale attempt to exhume and identify individuals of the Great War since the work of the official Army Graves Registration Units in the 1920s.



Dedication ceremony at Fromelles (Pheasant Wood) Military Cemetery, France

Recovery and identification was the responsibility of the Australian and British governments since the soldiers were known to be of their forces, although they appointed the Commission to co-ordinate that part of the operation for them.

Starting in May of 2009, a specialist team from Oxford Archaeology pressed on with their task of recovery throughout the summer – excavating the six burial pits, two at a time, and eventually recovering the remains of the 250 soldiers.

Every detail that might possibly aid a positive identification was recorded, while samples were also taken for analysis by LGC Forensics as part of the identification process.

With the excavation completed by September, the focus shifted to the challenging task of attempting to identify who these men were. Large amounts of anthropological and historical data gathered for each individual, as well as artefacts, were subsequently used as the basis for the identification procedures.

At the same time, following public appeals by both the Australian and British governments, a large number of families had come forward in the hope that their relatives might be among the 250 men recovered. Considerable work was needed to identify the best donor within each family group for possible DNA testing.

But DNA was just one part of the identification process. In order to determine the identity of any of the remains, specific proof was needed – a strong DNA match, anthropological clues or an associated artefact

that suggested a name, force or nationality. In addition, all other surviving evidence had to support that identity and not contradict it.

While the excavation and identification work continued, the Commonwealth War Graves Commission's own work began - the construction of Fromelles (Pheasant Wood) Military Cemetery ready to receive the remains once the Australian and British governments had finished their recovery and identification work and handed them over to the Commission for burial. With the Architect's design work completed and the fine print of the specifications and contracts concluded, walls, headstone beams, drainage and major features such as the shelter building and the Cross of Sacrifice took shape with remarkable speed – turning this once plain field into something more recognisable as a Commonwealth war cemetery.

A number of challenges had to be overcome. In particular, drainage and stability for the cemetery required considerable underground foundations and reinforcement, while the knowledge that the majority of the recovered soldiers would be buried during the middle of winter, when icy conditions were likely, necessitated an innovative solution to enable this to proceed safely and with dignity.

The solution proved deceptively simple yet remarkably effective – a deep layer of schist or aggregate within which individual sarcophagi were formed. This not only afforded the burial parties sure footing during the funeral services when the coffins were lowered into the graves, but also enhanced the drainage of the cemetery as a whole. In the end the weather did put the theory to the test – the first day of the burials, at the end of January, saw a thick covering of snow.

Despite the bitter cold a sizeable crowd braved the conditions to pay their respects, as serving soldiers from the British and Australian armies, acting as bearers, carried out their sombre duties with the utmost professionalism. The burials continued throughout February – up to 30 a day, every other day – until only one soldier, who would be reburied during the dedication ceremony on 19 July, remained. Each man was interred initially without a named headstone – pending the results of the identification board – but with full details carefully recorded, and with exactly the same dignified service and ceremony.

Found at Fromelles

The Joint Identification Board, established by the Australian and British governments, met in London in March, May and June 2010. After evaluating all the evidence and taking advice from forensic scientists, the board was able to name 96 individuals, all soldiers serving with Australian forces. A further 107 casualties were identified as serving with the Australian forces and three serving with British forces, although it has not been possible to name them. The remaining casualties could not be identified at all. The Joint Identification Board will continue to meet annually until 2014 to review any new evidence.

With the results of the identification board known, anxious families in the UK and Australia were informed of the news. For some there would inevitably be disappointment, while for others there was to be a further chapter. For these families there was an opportunity to choose personal inscriptions for the headstones to be erected on the graves. Service details were checked against Australian Army records before the headstones were manufactured at the Commission's workshops in France and erected over the graves in time for the dedication of the cemetery.

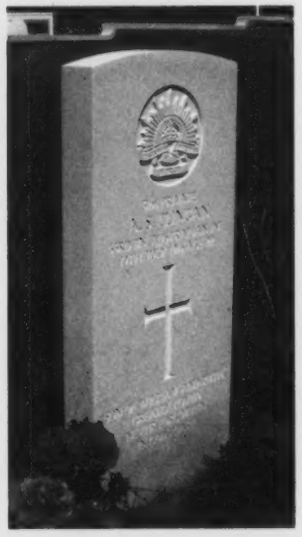
Who Were These Men?

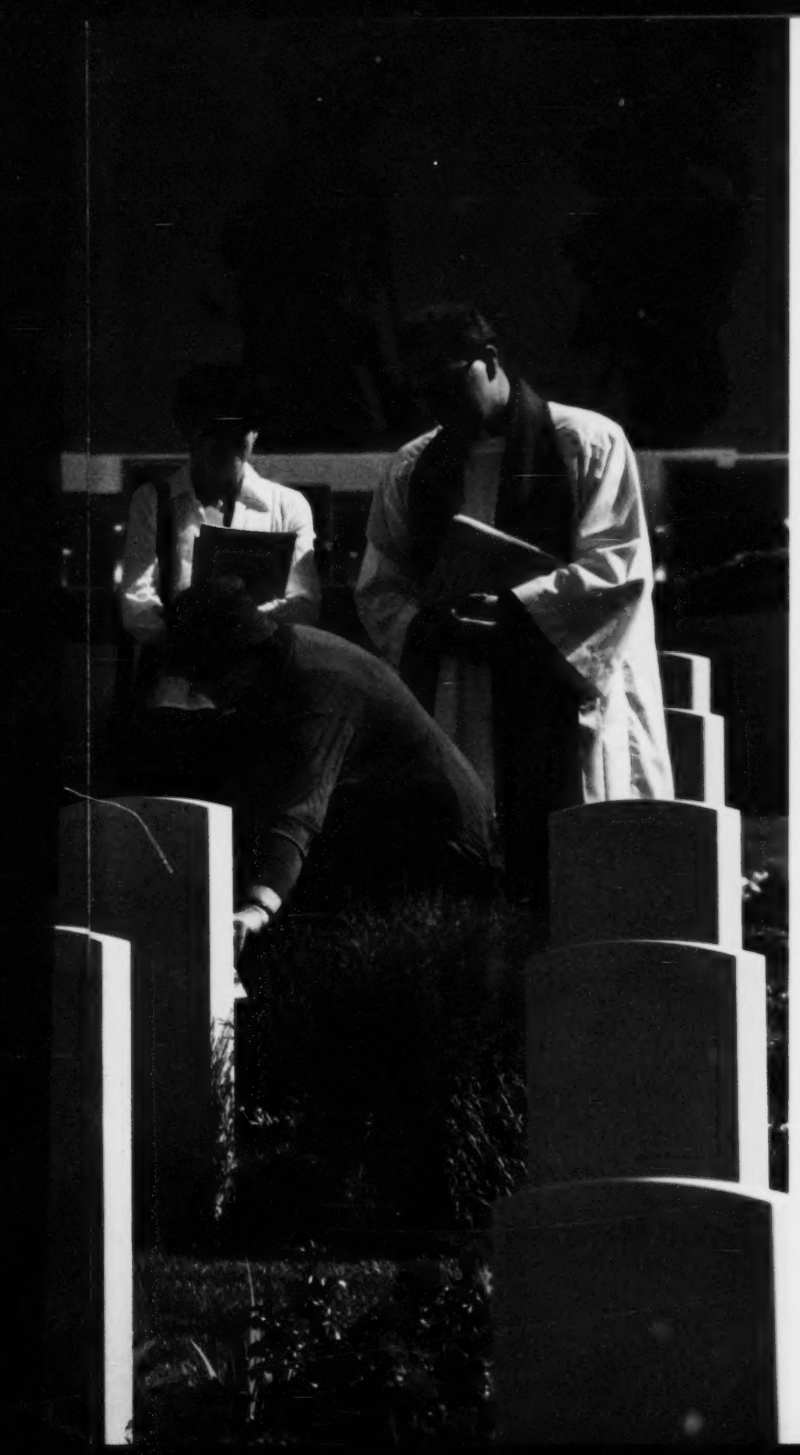
"To give Alexander a named grave after 94 years, means a great deal."
Margaret Wright, relative of Pte A S Clingan

Private Alexander Stanley Clingan, AIF
age 22

In March 2010 Alexander Stanley Clingan was one of the first 75 soldiers identified at Fromelles. His mother, Ruth, mourned the loss of her youngest child for the rest of her life, especially saddened that he had no known grave. Now, 94 years on, on her behalf, his distant cousin, Margaret Clingan Wright, made the long trip to France to lay a poppy and eucalyptus leaf from her Australian garden on his grave.

The Identification Board listed three categories into which the soldiers of Fromelles would fall. Category 1 would lead to identification of individuals by name. This was where clear and convincing evidence suggested an identification substantially more likely than not. Category 2 would identify individuals only by Army, or Army and Regiment/Battalion, and rank. In this case the Board would have been convinced there was sufficient evidence to assign an Army at the level of 'balance of probability'. Category 3 soldiers were deemed to be of unknown identity. This accorded in the main with the types of designation seen in our cemeteries throughout the world.





Transformation

With the funerals complete, the weather improving, and the final stages of structural work taking shape, the Commission's horticulturists could at last begin to transform the cemetery with the turf and flower borders so characteristic of . Commonwealth war cemeteries.

Initially, one hundred 40-ton lorries delivered sufficient top soil to cover the cemetery ready for planting. Plants and shrubs, which had been cultivated since May 2009, were carefully planted. The horticulture, in the Commission's traditional style, has been designed to complement the architecture, with box planted in troughs around the cross terrace and roses and a variety of perennials in the headstone borders for spring and summer colour.

In a short space of time the cemetery was completed and, as spring gave way to summer, became a blaze of colour – ready for the arrival of the many visitors.

Dedication

On 19 July 2010, exactly 94 years after he died, the last of the 250 soldiers discovered at Pheasant Wood was buried, alongside his comrades, in a moving ceremony to mark the official dedication of Fromelles (Pheasant Wood) Military Cemetery.

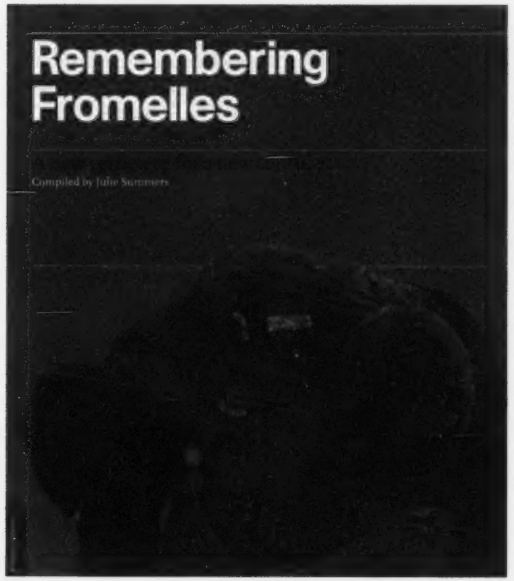
Almost 6,000 visitors, many making the pilgrimage from Australia, arrived in Fromelles, while many more were watching or listening at home in Australia and in the United Kingdom as the ceremony was transmitted live to both countries.

In the presence of His Royal Highness The Prince of Wales, Her Excellency Mrs Quentin Bryce The Governor General of Australia, the Commission's President His Royal Highness The Duke of Kent, Monsieur Hubert Falco, French Minister of State for Defence and Veterans and other distinguished guests, members of some of the families of those who died brought home the personal loss they still felt, as they read aloud extracts from diaries and letters sent home from the front nearly 100 years ago.

For the families it had been a long journey, and with the official ceremonies completed, they were able to spend some private time in the cemetery, seeing and touching for the first time the newly erected headstone commemorating their soldier, and paying their respects.

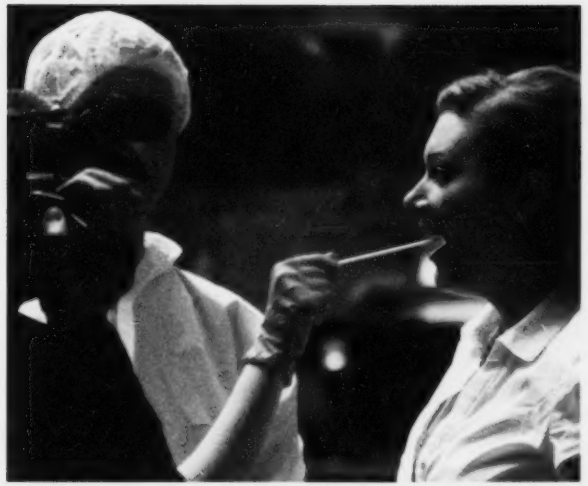
The Commission is pleased to have been of service in the part we have played in laying these men to rest with respect and dignity. But for the Commission, our job at Fromelles will continue – as it does at war cemeteries all over the world in our task of tending and caring for war graves, cemeteries and memorials in perpetuity.

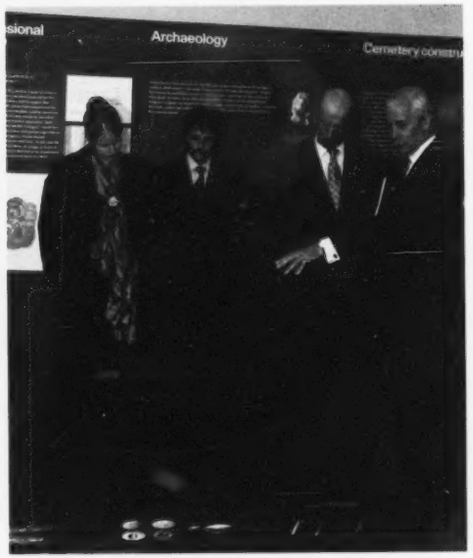
Remembering Fromelles

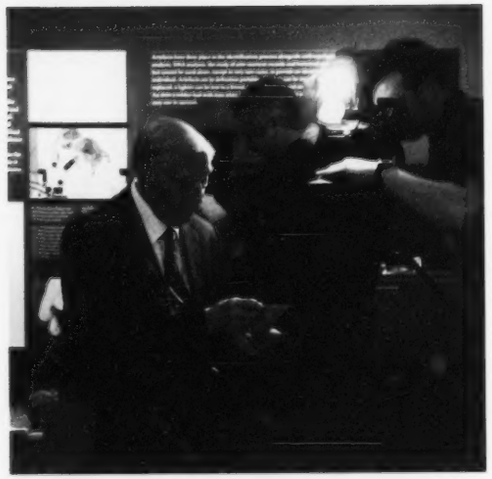


From the very outset there has been enormous public demand for information and this has been fed by a coordinated output from the Commission under the banner *Remembering Fromelles*. This has included a dedicated website, e-newsletters, information sheets and panels, an authorised television documentary, an exhibition, a book and even a specially named train.

On 19 July 2010 Eurostar generously provided a special train to carry a large number of families and dignitaries to and from Lille. Before departure, the train was named *Remembering Fromelles*, in a ceremony led by our President HRH The Duke of Kent.







The television documentary, *The Lost Battalions*, produced for Channel 4 in the United Kingdom and Channel 7 in Australia, was shown in the UK on the evening of the dedication service – 19 July – and attracted 1.6 million viewers. The Australian version will be shown in November 2010.

The exhibition opened at the Imperial War Museum in London on 1 July and will remain until January 2011. This and the book, which is available through the Commission's website, chart the story of the entire Fromelles operation.

renovation and restoration

Preserving Helles

Of course, the Commission's normal work of maintaining its graves, cemeteries and memorials in some 150 countries around the world has continued. In Turkey for instance, 2010 saw completion of the first stage of a five-year restoration project at the Helles Memorial.

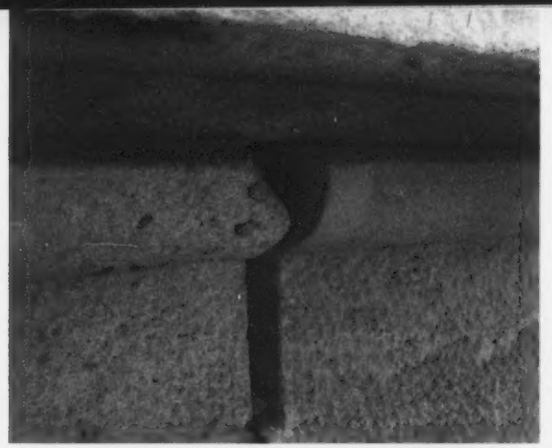
Positioned on the tip of the Gallipoli Peninsula, the Helles Memorial stands some 30 metres high and is clearly visible to ships as they pass through the Dardanelles. Designed by Sir John Burnet and completed in 1924, Helles is a Commonwealth Battle Memorial for the eight month Gallipoli campaign of 1915, as well as a place of commemoration for the soldiers who died there and who have no known grave.

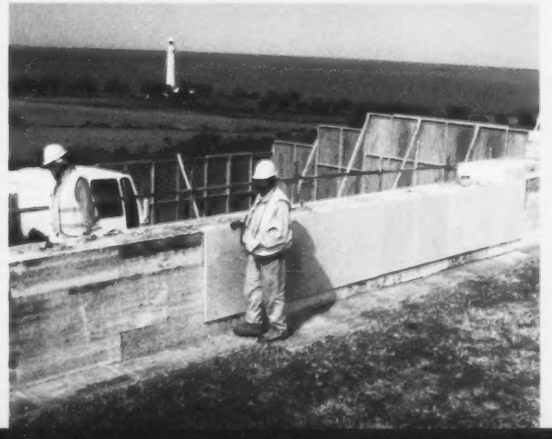
The panels, bearing nearly 21,000 names, also commemorate those who died or were buried at sea in the waters around Gallipoli.

The restoration work at Helles is needed because seismic activity in the area has caused parts of the memorial wall to shift and separate, thus damaging the name panels. There has also been extensive erosion of the stonework because of the memorial's exposed position.

Each phase of this project will see a large section of the memorial wall taken down to the sub-structure, a new concrete wall constructed and clad in stone, and the fixing of new name panels engraved at our workshops in France.

Phase one was completed, on schedule, in just five months, and included the installation of a drainage system behind the wall inside the memorial, and a soak-away for rain water. Phases two to five are planned to be completed during the spring and summer months each year until the project is completed in time for the 100th anniversary of the outbreak of the First World War in August 2014. Access to parts of the memorial will be closed to the public whilst work is under way, and those wishing to visit can check on the Commission's website to find out which name panels will be inaccessible during each phase.

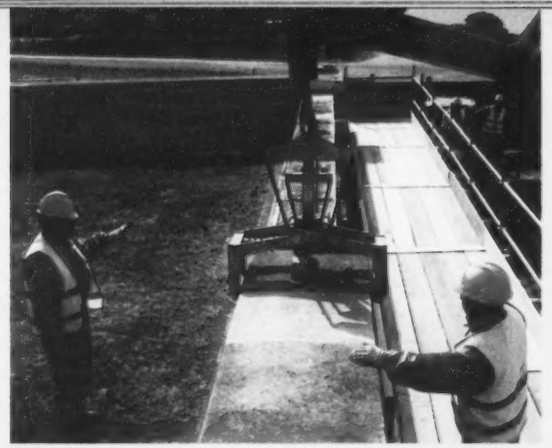


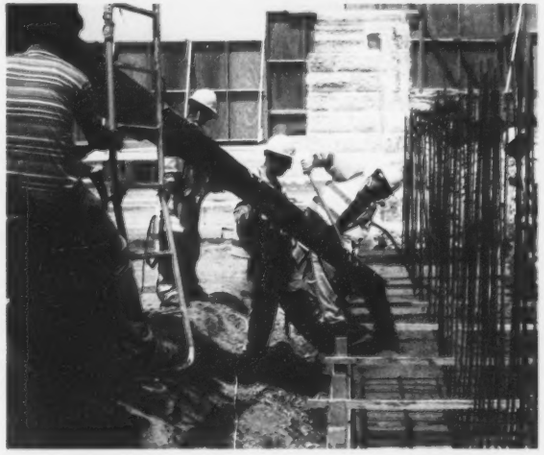


Sourcing new stone

Over the five-year period, all the 550 name panels adorning the inner and outer walls surrounding the central obelisk will be replaced, along with more than 86 cubic metres of ashlar stonework.

The original name panels are of an English stone – Hopton Wood – and the ashlar stonework was quarried locally at Ilgardere. More than 80 years on, neither of these stone types is available in the quantity or quality required for the restoration work. We have therefore located replacements offering a close match to the originals. An Italian stone – Nabresina – has been chosen for the name panels, and a white-to-cream coloured Turkish limestone from a quarry near Antalya is being used for the other stonework. Wherever possible, the original stone will be re-dressed and used again, either for this memorial or elsewhere on Gallipoli.

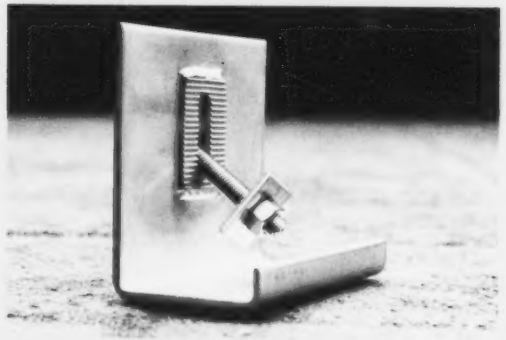




Preservation requires innovation

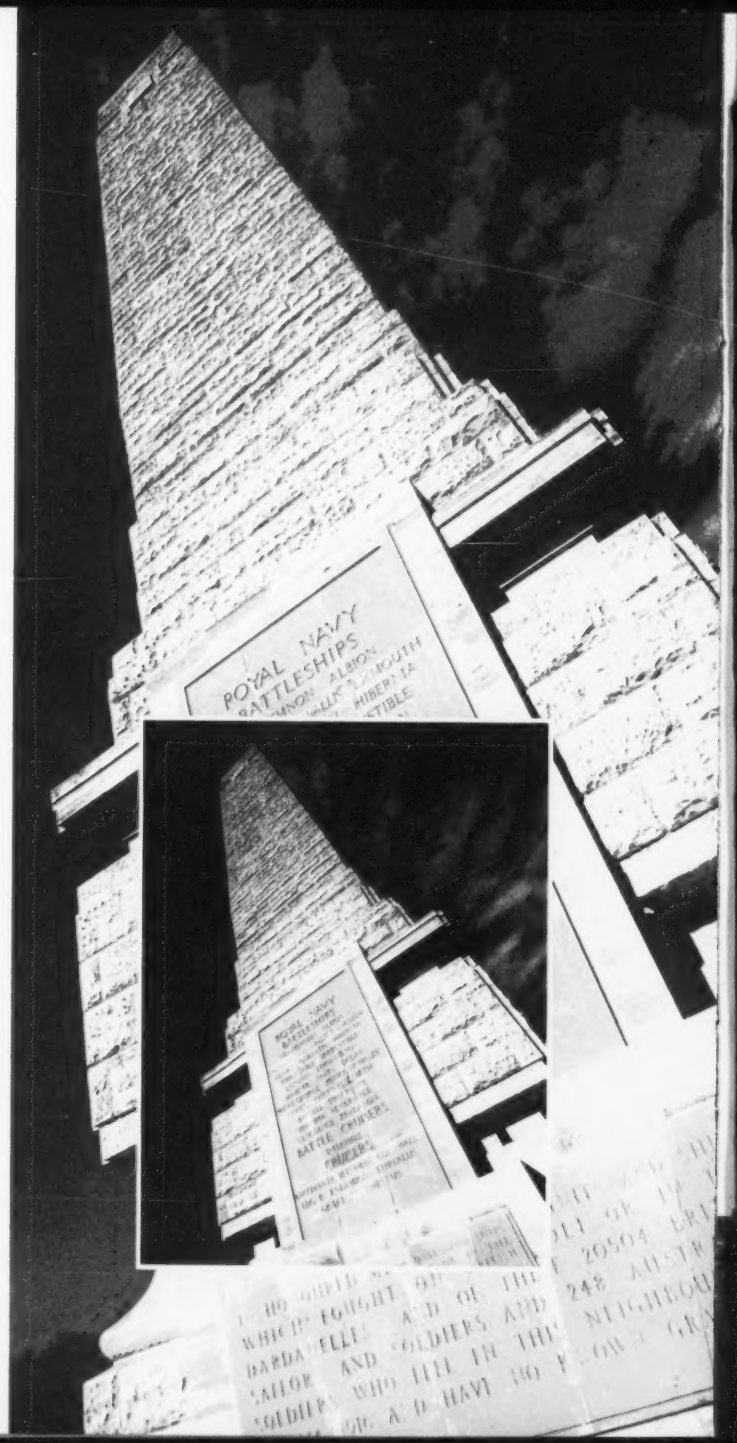
Often we find that restoration is not simply a case of replacing like for like, but provides an opportunity to use modern techniques and materials in order to improve the longevity of repair work. When the perimeter wall at Helles was constructed, the name panels were bolted directly to the solid masonry with bronze anchors. Over the years, seismic movement and natural expansion and contraction of the stone due to climate and humidity, have caused the panels to rub against one another, which has damaged them. In order to prevent this happening again, we have removed the original anchors and, to secure the new panels, used stainless steel hooks, designed to allow a degree of movement in four directions. We have also spaced the panels slightly further apart. This new method will, in effect, absorb a degree of movement and reduce the stresses on each individual panel.

The name panels on the exterior wall hang below the internal ground level. Over time, rain water absorbed by the earth has penetrated the wall and, in turn, the panels, causing significant damage. To guard against this happening again, we have created cavities behind each panel, allowing air to circulate and water to drain away. A major project of this kind could not be undertaken without the co-operation and support of the local authorities, which need to be consulted when such a prominent heritage landmark is to undergo extensive repair. We are very grateful for all the help we have received from the Turkish authorities at both local and national level.



Left: New stainless steel hook, designed to help counteract damage to name panels caused by seismic activity

Right: Helles Memorial, Turkey



Bowmore New Parish Churchyard, Isle of Islay

Much further north, in September 2009 a four-strong Commission team of horticulturists and craftsmen made the lengthy trip to Bowmore New Parish Churchyard on the Isle of Islay, in the Southern Inner Hebrides of Scotland, to carry out a full renovation.

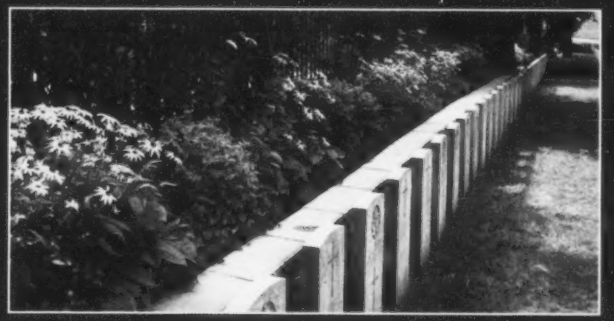
The cemetery, which is overlooked by an unusual circular church, contains four First World War graves and 61 from the Second World War, of which 38 are of unknown seamen of the Merchant Navy.

With the need to transport equipment and supplies from the Scottish mainland, this project required extensive planning. With the assistance of Argyll and Bute Council officials on Islay, the dedicated team were able to renovate the plot in just three days.

Whilst the horticulturists removed the existing turf and re-levelled the ground, the craftsmen were able to realign the headstones and clean them using an organic fungicide which removes and protects against moss and algae. They also erected two new headstones, before new turf, brought in from the mainland, was laid.

Montreal (Notre-Dame des Neiges) Cemetery and Montreal (Mount Royal) Cemetery, Canada

In order to help maintain headstone alignment and improve the border planting arrangements, a retaining wall has been erected at Notre-Dame des Neiges and Mount Royal Cemetery, with impressive results.



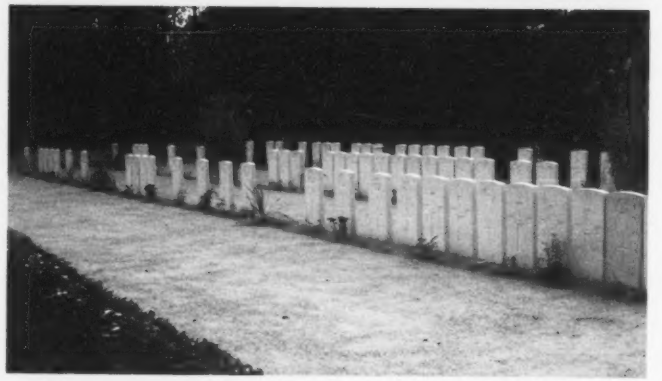
climate change

Horticulture has been at the heart of the Commission's work from the earliest days and nearly 70% of our staff are gardeners and horticultural managers who take pride in achieving the standard of excellence which the public expects in our cemeteries.

Although the fundamental appearance of a Commonwealth War Cemetery has remained basically unchanged through the years, the challenges involved in creating and maintaining cemeteries as peaceful gardens of repose have changed over time. New machinery and environmental restrictions on the use of chemicals for instance have had an effect on how the work is done and the cost of doing it. For some time now we have also been considering the potential impact of climate change.

Current predictions indicate that changing climatic conditions may make it more difficult, and more expensive in terms of the need for irrigation, to achieve our current horticultural style with such consistency in future. We have a great deal of experience of working in different climates and we can adapt to all sorts of conditions. If a cemetery is in a dry location with no irrigation available, we can use a desert planting scheme. Where rainfall is very seasonal we may be able to maintain turf throughout the year with the help of a bore-hole and trickle irrigation. Much is possible with careful planning, but erratic weather systems make it difficult to plan confidently and within budget and this is likely to be a challenge for the Commission's horticulturists in the years ahead.

1 Oostduinkerke Communal Cemetery, Belgium
Selected due to the light, sandy soils that do not retain moisture well and render the cemetery prone to drought, we are using this location to test more resilient grass species.



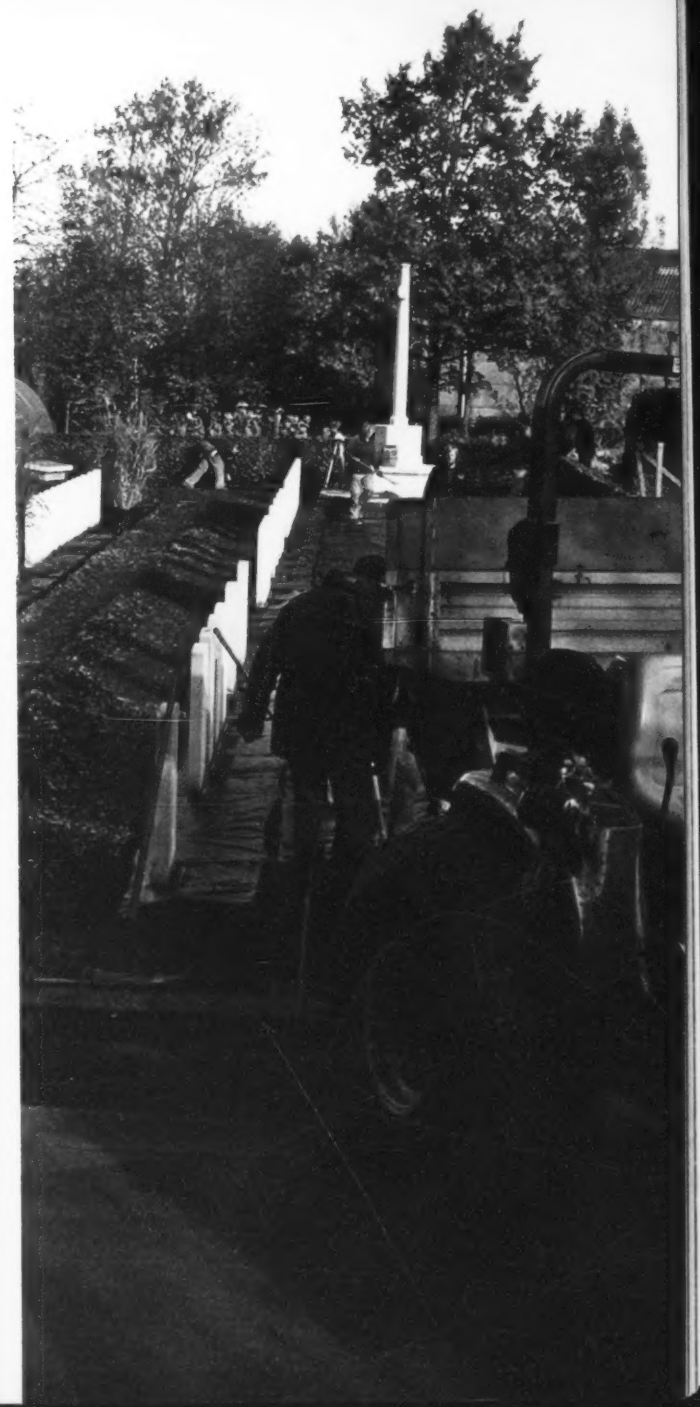
2 Railway Chateau Cemetery, Belgium
This is perhaps the most radical redesign and entailed hard landscaping – an approach that will also enable us to assess the impact of wet periods on drought-tolerant plants. Because it is well-visited, this is an ideal site for us to solicit public opinion.

3 Oye-Plage Communal Cemetery, France
The demonstration here is similar to the one at Oostduinkerke, using drought-tolerant plants in borders and a more resilient turf.

4 Les Moeres Communal Cemetery, France
With two distinct rows of graves, this cemetery provided us with an ideal opportunity to assess different approaches side-by-side.

The key to keeping on top of this challenge is to be adaptable and flexible; to be prepared to try new approaches and at the same time draw on the accumulated experience that we have in dealing with different environments. In order to demonstrate how a change in climate might impact on our work, and to explore possible solutions, we decided to modify four cemeteries in Belgium and France.

In two of the cemeteries, drought-tolerant turf has been used, one has been part dry-landscaped (turf replaced by gravel) and one has been completely dry-landscaped. The headstone borders in all the cemeteries have been filled with a range of plants which can withstand drier conditions than have been normal in northern Europe. Information boards have been placed at the cemeteries to explain what is being done and the public has been invited to give us feedback. If you would like to share your thoughts about our climate change demonstrations, a feedback form can be found on our website at: **www.cwgc.org/climate**



Right: Work underway at Railway Chateau Cemetery, Belgium

commissioners inspect work in france

Our Commissioners normally meet four times each year to conduct formal business such as approval of the corporate plan, the budget and the accounts, consideration of policy etc. One meeting each year is normally held in one of our operational Areas so that Commissioners also have the opportunity to visit cemeteries and memorials, to meet staff and to discuss the intricacies of structural and horticultural renovation and maintenance.

In June 2010, the Commissioners boarded a coach and ferry to Caen, France, close to the Normandy battlefields where we have more than 22,000 Second World War graves in our care. They visited a number of cemeteries and memorials, including such well-visited sites as Ranville War Cemetery and Bayeux War Cemetery and Memorial.

As an alternative to replacing deteriorating headstones, re-engraving headstones in situ can be a cost-effective solution. Legibility of headstones is of fundamental importance and the rate of deterioration does not proceed at a constant pace. Re-engraving is a skilled and time-consuming process, but can extend the useful life of a headstone by many years. This visit gave our Vice-Chairman Admiral Sir Ian Garnett and Commissioner Sara Jones a chance to try their hand at re-engraving.

Apart from the formal quarterly meeting, a particular focus of this visit was the system of Horticultural Qualitative Assessment (HQA) used by the Commission's managers to help maintain horticultural standards. The HQA has been developed and refined by the Commission over more than 20 years to form an integral part of our approach to achieving and maintaining a standard of excellence throughout the Commission's sites around the world.

Carried out annually, or biennially at more remote locations, by horticultural managers, the HQA assesses the horticultural features of each cemetery - borders, turf, shrubs and trees - and marks are given on different aspects (absence of weeds, straightness of edges, planting scheme etc.) to produce an overall score. Considerable effort is made to ensure consistency between markers and across

different operational Areas, so that the average HQA is a robust enough measure to be used as a Key Performance Indicator for the organisation.

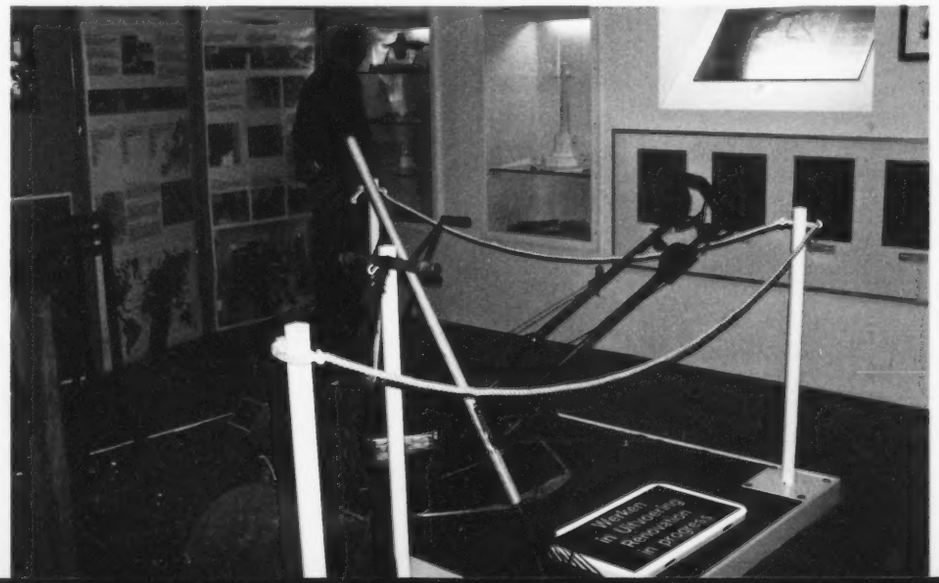
The system of assessment feeds directly into our renovation and maintenance programmes as resources can be allocated to improving any cemeteries which may fall below par for any reason. The HQA can also highlight skill gaps within horticultural groups and help identify training and development needs.

Commissioners found it very instructive to be shown in detail how Horticultural Qualitative Assessment is carried out in a cemetery and were then given the opportunity to make assessments themselves. At the Commission meeting held the following day, they were therefore able to discuss the Commission's quality assurance process with a degree of insight which would not have been possible without this experience.

If you would like more information about our horticultural work, please visit the What We Do section of our website: **www.cwgc.org**

informing the public

We are always looking for innovative ways to improve how we inform the public. Over the past year, this has meant extensive use of the internet, including delving into the world of social networking sites. Indeed, in a recent *Best Websites* review in the BBC's *Who Do You Think You Are?* magazine, the Commonwealth War Graves Commission's website was recommended as "the single most important online resource for researching fallen ancestors", and was voted best overall, closely followed by The War Graves Photographic Project website. This independently run organisation, which works closely with the Commission, is devoted to photographing war graves around the world using a team of volunteers, and making the photographs available to the relatives and friends of the war dead via a searchable database. The website is **www.twgpp.org.uk**

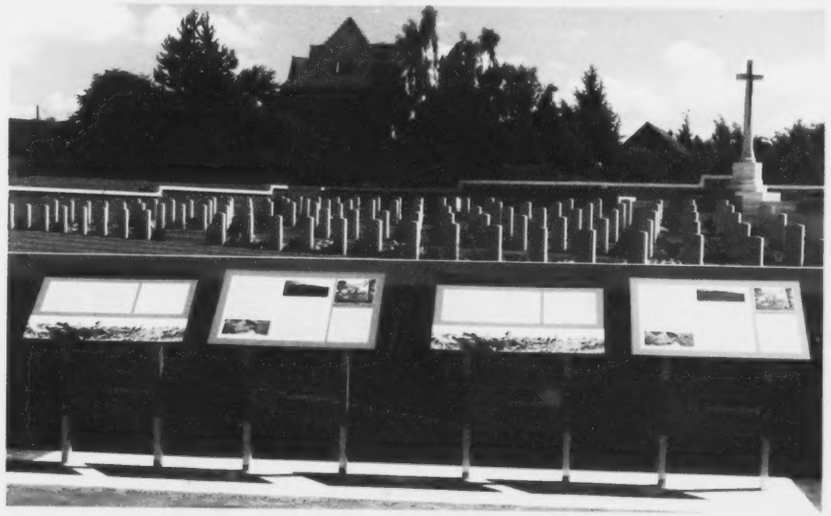


Informing the public is not confined to the UK. Colleagues from our office in Belgium staged a highly successful exhibition at the Memorial Museum Passchendaele 1917 in Zonnebeke

A new approach

We have been reassessing and improving our traditional methods of informing the public and, in September of 2009, we installed the first of our new style of visitor information panels at Stratford-upon-Avon cemetery. These new panels provide visitors with the history of those commemorated as well as a brief history of the Commonwealth War Graves Commission.

In July 2010, we installed similar panels at our new cemetery in Fromelles, France. With these panels, we have been able to provide not just a history of the fallen, but information about the Fromelles project in general, including the archaeological, genealogical and cemetery design work carried out over the last two years.



On-line media

The Commission has produced over 20 video news reports over the past year, covering a wide variety of topics, which have proved very popular with members of the public. These video reports, all created in-house, have been watched over 150,000 times since their introduction in June 2009, and are available on the Commission's website, as well as on YouTube. The public are alerted to each new video report via our accounts with social networking sites Facebook and Twitter, in addition to being publicised in our regular newsletters.

Our presence on Facebook and Twitter is popular with the public. These social networking sites are, in effect, a forum for informal conversation between the Commission and the public and our Facebook page has become a place where people can also share their experiences of visits to our cemeteries and memorials, as well as photographs, memories and stories.

These sites are also valuable tools for promoting the Commission's exhibitions as well as the special projects and events we host and participate in every year. Facebook proved to be a particular asset in promoting and organising the events surrounding the dedication of the Fromelles (Pheasant Wood) Cemetery in July 2010. Our social networking pages can be found at: **www.twitter.com/cwgc** and **www.facebook.com/commonwealthwargravescommission**

education: information for all

Following the success of our education sites on our website and printed information, such as *The Glory Days* and *Poets of the Great War*, we have been looking into producing written education material suitable for people with learning difficulties. Our Education Consultant, with Special Needs teaching experience, began her research at the Chailey Heritage School in Brighton.

The pupils here have physical disabilities and associated learning difficulties, and working with them provided us with valuable insights into the areas we needed to focus on, simplicity of language, size of text and clarity of layout.

The opportunity arose to observe a Key Stage 3 class at The Cedar Centre in Brighton, for pupils with moderate learning difficulties, who were starting a project on the Second World War. Interacting with these pupils and their teachers also proved to be of great value in producing our new Easy Read literature.

Although the Easy Read series has been written and designed for school pupils and adults with special educational needs, feedback from our research shows it will also be of benefit to those for whom English is not a first language, and for those who prefer large print.

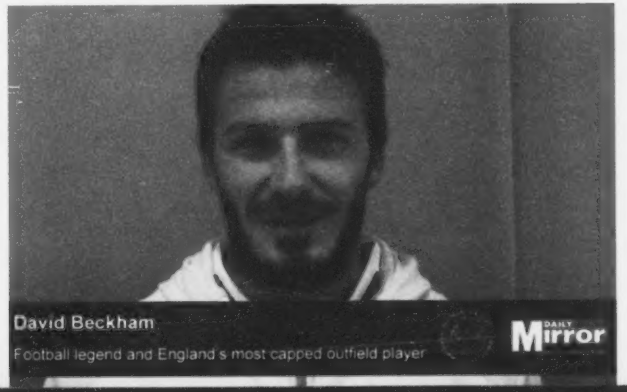
The series is available from the Commission through our website and is also promoted via The UK Learning Disability and Health Network, The Foundation for People with Learning Difficulties, Care Aspirations and The British Institute of Learning Difficulties. Designing and writing an education section for the website is never the end of a project. We continually monitor usage,

Caroline Coxon, Education Consultant, leads a group discussion at St Mary's Catholic Primary School, Maidenhead, UK

Georgie, 14, has dyslexia which hinders her progress in school. She told us: "For me, with most writing it's like it runs around the page, but the new leaflet is clear and it has big writing so it's easy for me."

15 year old Sam could remember many details after reading about the Commonwealth War Graves Commission. He was particularly struck by the 1.7 million people we commemorate: "It would take 3 weeks for all those dead soldiers to march past the school gate. That's a whole lot of people, that is."

The Head Teacher of The Cedar Centre, Brighton, summed up her feelings about our Easy Read leaflets: "I think they're great - very succinct and, accompanied by visuals, really accessible for pupils and adults alike. I feel I now have a much better understanding of the role of the Commonwealth War Graves Commission."



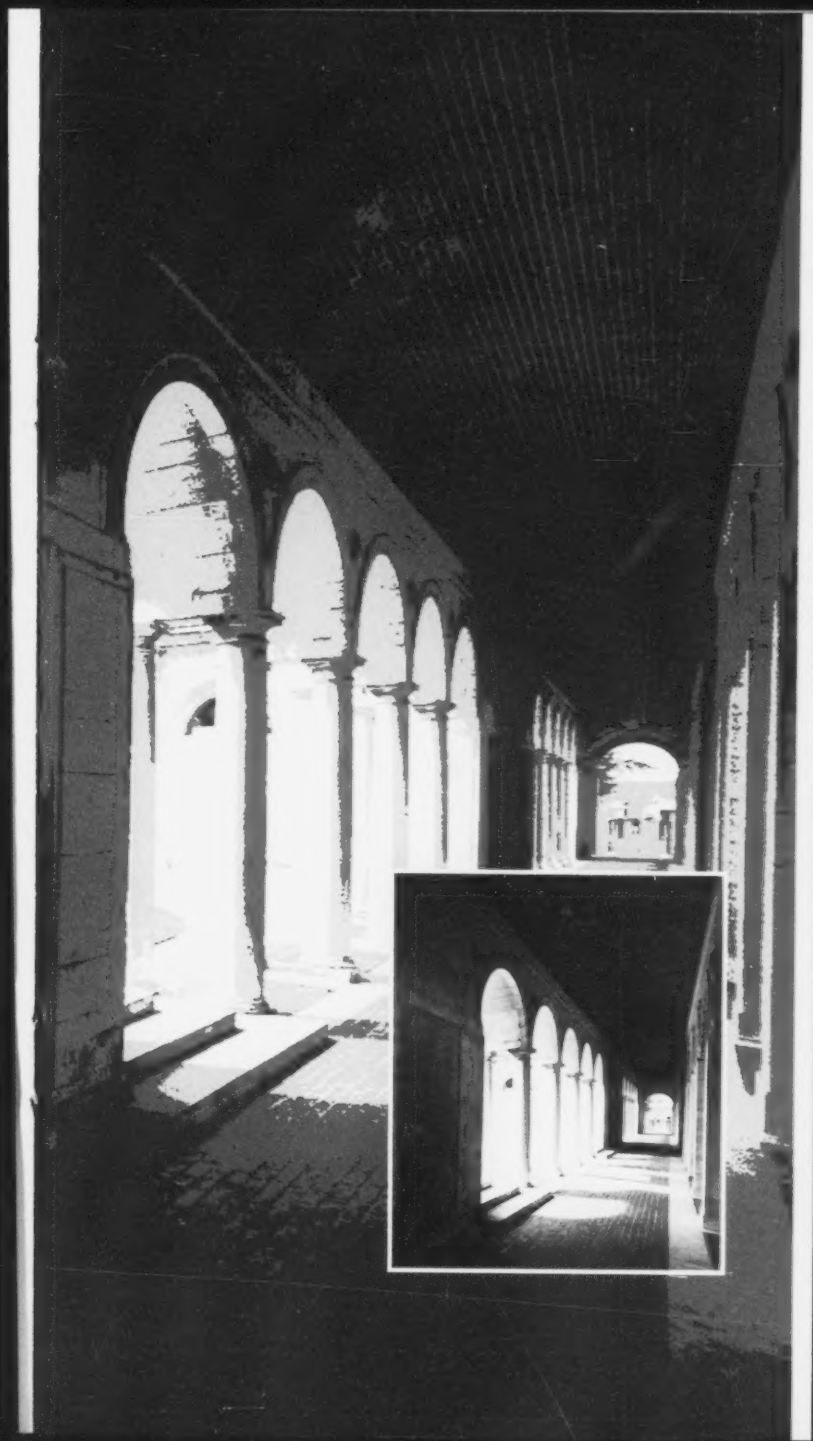
and gather feedback from teachers and students alike, using their comments to review and improve function and content. We are also keen to seize upon opportunities to broaden the appeal of our educational material and, in November of 2009, the Commission collaborated with the Daily Mirror newspaper to produce a DVD "The Glory Days – Football in times of War". This DVD, which was sent to every school in the United Kingdom, supports our very popular education site of the same name, and includes a special guest appearance from ex-England Captain David Beckham. This particular DVD resulted in a 400% increase in traffic to our website.

"The Glory Days – Football in times of War" site can be found on our website at **www.cwgc.org/glorydays**. Our other education sites can all be found in the learning zone at **www.cwgc.org/learningzone**

Top: Georgie reads about Commonwealth War Graves Commission headstones in a Sussex churchyard

Centre: Kieron identifies the shape of a Commonwealth War Graves Commission headstone

Bottom: David Beckham features in the *Glory Days* football DVD



at your service

the commission finances

war graves and memorials
in the commission's care

At Your Service

Customers quite rightly expect a high quality service from the Commission. To provide this we must continually assess and develop the services we offer, reviewing and improving what we do and how we do it.

Our customer service standards

The Commission is committed to providing a high quality service. We aim to meet the needs of our customers in a professional way, and we have created seven main customer service standards to help us do this.

Achievement against our standards

Achieving high standards is an on-going process and further information about the work we are doing to accomplish this can be found on the *Help and Information* section of our website. We regularly review our standards, updating the At Your Service leaflet annually. Each year we also want you, our customers, to be aware of how we perform and our standards and results for the past year are reported in the table on the facing page.

Your views matter

Your feedback is always important to us and any comments through the **feedback@cwgc.org** account, regular surveys and other means are always read and investigated where appropriate. We are extremely grateful to all those who take part in our surveys, the results of which help to influence future developments in the service we provide to you.

Our customer satisfaction remains high and a recent benchmark exercise placed us in the top 16% of the organisations measured. If you would like to take part in future surveys, further information can be found on our website.

Following suggestions from you we have:

- *reviewed the number of items made from environmentally friendly materials. Such items now available include our pens, carrier bags and some information leaflets.*

- *widened the scope of information now included in the monthly e-newsletter and included a PDF version for download. The newsletter now has over 5,000 people signed up. If you wish to join them please go to* ***www.cwgc.org/newsletter.htm***

- *introduced Facebook and Twitter sites, enabling us to provide you with instant updates on Commission activities.*

- *expanded the number of video reports available on the website, enabling us to provide you with a wider range of information and materials.*

We are also pleased to have received nearly 662 compliments throughout the year. Knowing the efforts we make are appreciated helps make our work worthwhile. Please do continue to let us have your comments and suggestions in order for us to maintain and improve our service to you.

Answering your concerns

The Commission received over 23,500 enquiries last year from around the world, of which only 150 were complaints. This figure is less than 0.65% of all the enquiries received by us during the year. Your complaints are always taken seriously and are instrumental in improving the way we work and the services we deliver.

Owing to the nature of the Commission's work, the complaints received are wide-ranging. A selection of the most common concerns and the changes implemented are outlined below.

Website and Search our Records database

- Many specific suggestions regarding our website and search facility have been received during the year. We hope to address many of these during the scheduled redevelopment of the website during 2011.

Difficulty reading a headstone or memorial panel

- A major re-engraving project is now underway which is expected to take 28 years at a cost of £15m for all our cemeteries.

Trialling of climate change sites

- Although we appreciate work on the climate change sites has meant changes to our normal style of cemetery, it is important that we begin trialling systems to ensure our cemeteries continue to be prepared for future climatic changes. The four sites chosen are currently part of a five-year project and will be reviewed in spring 2011. Your feedback is gratefully received.

Enquiries correspondence

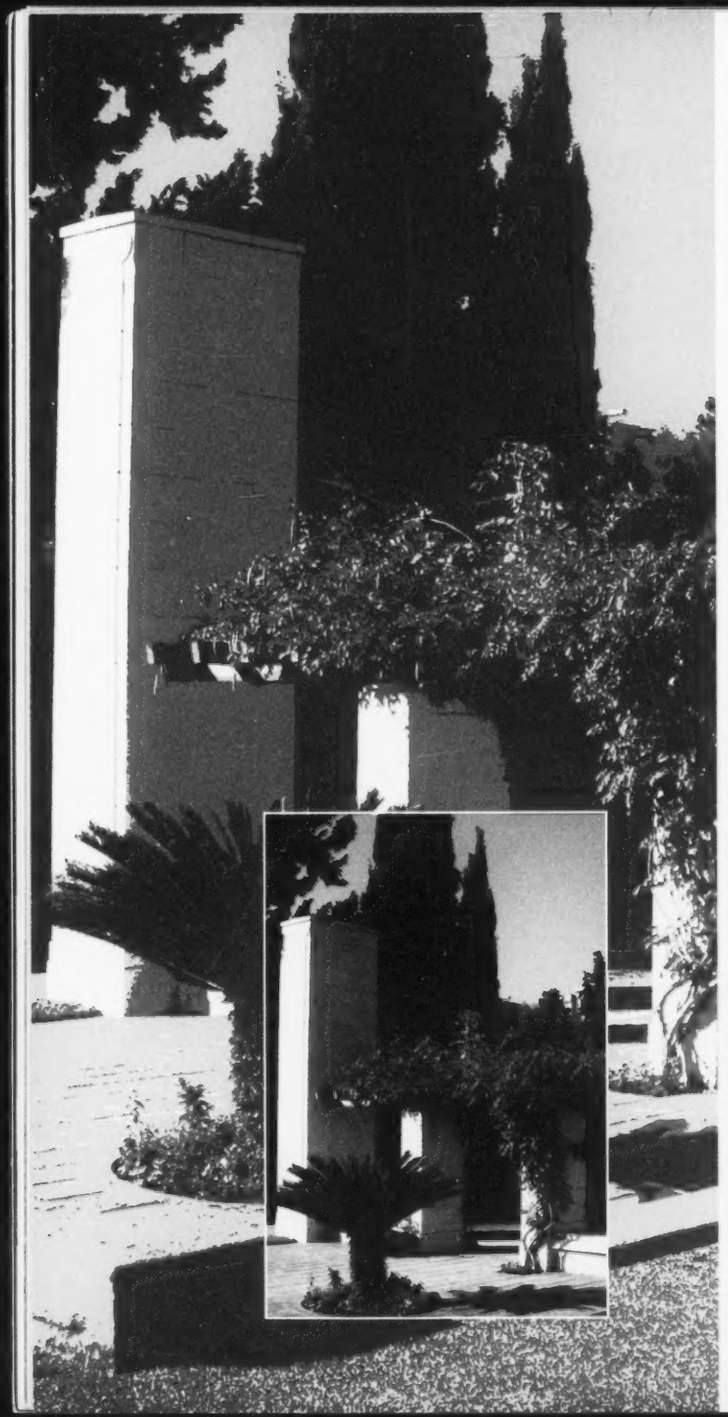
- Additional resources and a review of our systems has ensured our response times are well within our standards.

Cemetery maintenance and horticulture

- All complaints are reviewed individually. These tend to involve cemeteries which are owned and maintained by other organisations but new systems are now in place to ensure that as far as possible, the war graves are maintained to the standards expected by the Commission.

Please do continue to provide us with feedback. Further information can be found at www.cwgc.org/informationandservice.htm

Item	Customer Service Standards	Achievement against our standards 1 August 2009 to 31 July 2010
1	We will deal with all enquiries promptly, efficiently and politely, fairly and sensitively and provide you with clear and helpful information.	Spot checks of our enquiries by letter, phone and email showed that this was done in the vast majority of cases examined.
2	We will acknowledge all written enquiries within 5 days of receipt.	Spot checks of our files showed that this was done in all cases examined. In 100% of cases this was actually done on the day of receipt.
3	We will answer all letter and email enquiries within 20 working days of receipt.	We carry out regular checks of all our enquiries and during the last spot check it showed that enquiries were being answered within 16 days of receipt.
4	We will answer all phone calls within 20 seconds.	Spot checks of our phone lines showed that this was done in 100% of all cases examined.
5	We will acknowledge all complaints within 5 days of receipt.	Reviewing the complaints through the complaints log showed that 100% of our complaints were acknowledged within this timescale, usually on the day of receipt.
6	We will reply to all complaints within 15 days of receipt.	Reviewing the complaints through the complaints log showed that 100% of our complaints were replied to within this timescale, usually within 10 days of receipt.
7	We will achieve an overall service customer satisfaction target of 85% in our annual Customer Service Survey.	89.1% of the 300 people who completed the survey expressed the view that they were well satisfied or very satisfied with the Commission's service.



the commission finances

As required by our Royal Charter, the Financial Accounts for the year ended 31 March 2010 are presented on pages 34 to 41. These accounts are intended primarily to record the funds provided by the various member governments of the Commission, and how these funds have been utilised. The figures are presented on a cash basis, and the "Disposition of Balances of Member Governments' Funds" (page 36) records the Member Governments' interests in the workings of the Commission. It is worth noting that the Commission is not a registered charity or a company, and so is not required to present accounts in a specified format.

The core work of the Commission is that relating to the maintenance of the graves, memorials and records of those members of the Commonwealth forces who died in the two world wars, as defined in the Charter. This is referred to in the accounts that follow as General Purposes income and expenditure.

The grants received from member governments rose by £6.6million compared with the previous year. However, it should be noted that this figure includes £3.3million to cover the effects of exchange rate changes since the previous year, £1.7million to cover inflation, and £1.5million to cover the exceptional expenditure on the new cemetery at Fromelles. In real terms the funding for the regular core work of the Commission has increased by under £100,000.

As the Commission spends around three quarters of its income in foreign currencies overseas, it is very exposed to the effects of changes in exchange rates. Fortunately member governments have continued to honour their commitments to protect the

Beirut War Cemetery, Lebanese Republic

Commission from the adverse effects of exchange rate movements and inflation. Under this arrangement, as and when exchange rates move in the opposite direction, the Member Governments will benefit.

Overall, income for general purposes exceeded expenditure by some £750,000 this year, which means that on a cumulative basis our working capital has temporarily increased to £1,540,045, a £640,045 surplus over the agreed figure of £900,000. This situation is only temporary, as this money is needed to cover expenditure in 2010/11 on a number of major projects that were still in hand at 31 March 2010, including the completion of the new cemetery at Fromelles.

The new cemetery is, perhaps, the most notable area of expenditure in the year and accounts for a large part of the increased expenditure on Contracts shown in Note 4 to the Accounts. In addition, the Commission undertook a lot of work during the year for the British and Australian Governments on a repayment basis (Agency Services work). This is also shown in Note 4 to the Accounts, and is the reason for the increases in Direct Charges to repayment activities and Recoverable costs of Special and Agency purposes. It covers the costs of the Exhumation work carried out, the management of the project overall and the costs of the identification process.

Finally, reference should be made to the funds received from the Daily Mirror shown in Note 3 to the accounts. These covered the costs of producing the Football DVD "The Glory Days – Football in Times of War" that was distributed to schools this year. Partnership projects of this nature are always very welcome.

Percentages of contributions being made by partner governments

Government	Percentage
United Kingdom	78.43
Canada	10.07
Australia	6.05
New Zealand	2.14
South Africa	2.11
India	1.20
TOTAL	**100.00**

Durnbach War Cemetery, Germany

Financial statements for year ended 31 March 2010

Independent auditor's report to the Commonwealth War Graves Commission

We have audited the financial statements of the Commonwealth War Graves Commission for the year ended 31 March 2010 which comprise the principal accounting policies, the summary of income and expenditure, the disposition of balances of member governments' funds and notes 1 to 7, including investments held by the Commission for the Care and Maintenance of the Graves of the Fallen. These financial statements have been prepared under the accounting policies set out therein.

Commissioners' Responsibility for the Financial Statements
The Commissioners are responsible for the preparation of the financial statements in accordance with the Commission's Charter of Incorporation and Supplemental Charter and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion the financial statements give a true and fair view, on the basis of the accounting policies set out on page 35, the income and expenditure of the Commission for the year ended 31 March 2010 and the disposition of balances at that date.

Basis of Accounting
Without modifying our opinion, we draw attention to the principal accounting policies on page 35 of the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Commissioners in complying with the financial reporting provisions of the Commission's Charter of Incorporation and Supplemental Charter. As a result, the financial statements may not be suitable for another purpose other than presentation of the financial statements in accordance with the Commission's Charter of Incorporation and Supplemental Charter.

Grant Thornton UK LLP
Registered Auditors Chartered Accountants

London
8 September 2010

Principal accounting policies

The principal accounting policies of the Commission have remained unchanged from the previous year and are set out below.

(a) Basis of Accounting

General Purposes
Income from member governments is accounted for in the year that it is due to be received. Income due from the Trustees of the Imperial War Graves Endowment Fund is accounted for in the year in which it is paid over by the Fund. Other funds receivable for General Purposes are accounted for in the year to which they relate.

Expenditure is accounted for in the year to which it relates.

Special & Agency Purposes
All receipts and payments are accounted for in the year in which they are made, based upon the updated operational programme.

Other
All items of a capital nature purchased for General and Special & Agency Purposes are expensed when they are brought into use.

No balance sheet is presented, but a summary of disposition of balances at the end of the year is included within the financial statements.

(b) Foreign Currency Translation

Transactions in foreign currencies are translated into sterling at fixed internal rates of exchange set before the beginning of the financial year. For each foreign currency in which the Commission has material expenditure, these are the floor rates at which budgeted cash flows in these currencies have been set for the ensuing year by the use of derivatives. Balances at 31 March are re-translated at the equivalent fixed rates of exchange set for the ensuing year. The net exchange gain or loss arising on foreign currency transactions is shown as a separate item within Expenditure for General Purposes (Note 4).

(c) Value Added Tax and Burial Rights

Value Added Tax paid in the United Kingdom and payments for the purchase of burial rights are excluded from Expenditure for General Purposes as these are subject to separate funding arrangements.

(d) Legacies and Donations

Legacies and donations received are not included within the Summary of Income and Expenditure or the Disposition of Balances of Member Governments' Funds, but a summary of the movement on the investment fund to which such gifts are added is shown in Note 6(a), and the income from that fund is included in Income from the General Fund shown in Note 1.

SUMMARY OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2010

	Note	General Purposes 2010 £	Special & Agency Purposes 2010 £	Total 2010 £	Total 2009 £
OPENING BALANCES		**774,931**	**597,450**	**1,372,381**	1,626,977
Receipts:					
Funds receivable/received	1/2	**51,849,162**	**7,112,507**	**58,961,669**	50,594,745
Sundry receivables	3	**12,000**	**-**	**12,000**	5,175
		52,636,093	**7,709,957**	**60,346,050**	52,226,897
Less:					
Expenditure	4/5	**51,096,048**	**7,708,329**	**58,804,377**	50,854,516
CLOSING BALANCES		**1,540,045**	**1,628**	**1,541,673**	1,372,381

DISPOSITION OF BALANCES OF MEMBER GOVERNMENTS' FUNDS AT 31 MARCH 2010

	2010 £	2010 £	2009 £	2009 £
Member Governments' Funds				
Working balances	**900,000**		900,000	
Carried forward for General Purposes	**640,045**		(125,069)	
Total Member Governments' Funds		**1,540,045**		774,931

	2010 £	2010 £	2009 £	2009 £
Represented by:				
Amounts held by sub accountants at home and abroad		**12,280,281**		11,544,400
Member Government funding received in advance		**(10,738,608)**		(10,172,019)
		1,541,673		1,372,381
Less:				
Prepayments/(amounts due) in respect of Special and Agency Purposes				
Member Governments	**289,229**		523,018	
Other Governments	**(192,157)**		7,751	
Other Authorities	**27,090**		89,095	
UK Government – other expenses	**(122,534)**		(22,414)	
		1,628		597,450
Total Net Assets		**1,540,045**		774,931

Amounts held by Sub Accountants at home and abroad comprise bank and cash balances, debtors and creditors.

The financial statements were approved by the Commission on 8 September 2010

Admiral Sir Ian Garnett Vice-Chairman Richard Kellaway Secretary

The accompanying accounting policies and notes form an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010

1 FUNDS RECEIVABLE/RECEIVED FOR GENERAL PURPOSES

	2010	2009
	£	£
Income from the Trustees of the Imperial War Graves Endowment Fund	**780,237**	965,701
Income from the General Fund (Note 6a)	**84,964**	102,897
Interest on bank deposits	**62,781**	216,223
Member Governments' grants	**50,921,180**	44,304,097
	51,849,162	45,588,918

2 FUNDS RECEIVED FOR SPECIAL AND AGENCY PURPOSES

	2010	2009
	£	£
Member Governments	**3,342,134**	2,908,759
Other Governments	**642,621**	749,502
Funds received for Fromelles Recovery Project	**2,280,638**	363,334
Other authorities, regimental associations, etc	**97,114**	234,232
United Kingdom Government Grant-in-Aid allocation for other expenses	**750,000**	750,000
	7,112,507	5,005,827

3 SUNDRY RECEIVABLES

	2010	2009
	£	£
General Purposes		
Funds from countries in the West Indies received on behalf of, and payable to, the United Kingdom Government	-	5,175
Funds from Daily Mirror	12,000	-
	12,000	5,157

4 EXPENDITURE FOR GENERAL PURPOSES

	2010	2009
	£	£
Staff costs (salaries, wages, allowances and superannuation, but excluding staff support)	**33,658,511**	30,825,961
Staff support (medical, education, training, etc)	**1,703,761**	1,822,797
Supplies and equipment (horticultural, structural, headstones, exhumation and administrative)	**5,515,459**	4,741,031
Contracts (horticultural, structural and property)	**6,352,579**	4,650,187
Transport (running and capital costs)	**2,030,264**	1,545,996
Travel (head office and area)	**2,602,087**	2,377,349
Communications and information technology	**983,166**	990,100
Other items (administrative expenses)	**1,631,061**	1,455,299
Direct charges to repayment activities (Agency Services)	**3,692,536**	1,553,734
Exchange adjustment	**(95,199)**	250,893
	58,074,225	50,213,347
Less:		
Recoverable costs of Special and Agency Purposes	**6,858,209**	4,442,586
Receipts, including proceeds from sales of publications, motor vehicles, etc	**119,967**	154,327
	51,096,049	45,616,434

5 PAYMENTS FOR SPECIAL AND AGENCY PURPOSES

	2010	2009
	£	£
Member Governments	**3,539,891**	3,025,580
Other Governments	**842,529**	792,621
Fromelles Recovery Project	**2,316,669**	510,065
Regimental and other Memorials and other Agency Services	**159,120**	114,320
	6,858,209	4,442,586
United Kingdom Government – VAT and burial rights	**850,120**	795,496
	7,708,329	5,238,082

6 INVESTMENTS

(a) The General Fund for Care and Maintenance of the Graves of the Fallen

Legacies and donations received by the Commission to assist with the maintenance of war graves and memorials are invested in unit trust holdings and bank deposits, and the income earned each year is used to supplement funds receivable for General Purposes as shown in note 1. The assets of the fund belong to the Commission but, because they originated from public subscription rather than government grant, they do not belong to the individual member governments, and the value of the fund is therefore excluded from the balances of member governments' funds shown on page 36 of these financial statements. The summarised account of the General Fund for the year is as follows:

	2010	2010	2009	2009
	£	£	£	£
OPENING BALANCES				
Investments at market value	**1,250,943**		1,790,051	
Cash on deposit	**1,953**		2,809	
		1,252,896		1,792,860
Donations received in year		**98,026**		35,143
		1,350,922		1,828,003
Investment income earned		**90,061**		107,995
Amounts transferred to Funds for General Purposes		**(84,964)**		(102,897)
Amounts transferred to Funds for Special & Agency Purposes		**(5,098)**		(5,098)
Gain/(loss) on revaluation of investments		**361,439**		(575,107)
CLOSING BALANCES				
Investments at market value	**1,710,881**		1,250,943	
Cash on deposit	**1,479**		1,953	
		1,712,360		1,252,896

(b) The Special Purposes Fund

The Commission holds unit trust investments, the income from which is allocated to specific non World War graves and memorials on an agency service basis. The capital of this fund is held on behalf of the individuals and organisations that originally endowed it and is not included in the balances of member governments' funds shown on page 36 of these financial statements. The value of these investments at 31 March was as follows:

	2010	2009
	£	£
Book value	**80,326**	80,326
Market value	**92,684**	91,614

7 SUPERANNUATION SCHEME

The Commission operates a funded superannuation scheme for Commonwealth based staff with benefits determined in relation to final pay. Contributions to the scheme, which in the year to 31 March 2010 amounted to £1,609,600 (2009: £1,541,721), are based upon triennial actuarial valuations and are included in staff costs. The scheme's actuary has certified the Schedule of Contributions for the year ended 31 March 2010 as being consistent with that determined following the last valuation. The next triennial valuation is due at 31 March 2011. The administration expenses of the scheme are borne by the Commission. An annual report incorporating accounts of the scheme is published by the Trustees of the scheme.

Imperial War Graves Endowment Fund

Report of the Independent Auditor to the Trustees of the Imperial War Graves Endowment Fund

We have audited the financial statements of the Imperial War Graves Endowment Fund for the year ended 31 March 2010 which comprise the principal accounting policies, the revenue account, the balance sheet and notes 1 to 4. These financial statements have been prepared under the accounting policies set out therein.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

The Trustees are responsible for the preparation of the financial statements. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with The Royal Charter of Incorporation of the Fund.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Fund's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion, the financial statements give a true and fair view of the state of the Fund's affairs as at 31 March 2010 and of the income and expenditure for the year then ended and have been properly prepared in accordance with The Royal Charter of Incorporation.

Grant Thornton UK LLP **London**
Registered Auditors Chartered Accountants 2 June 2010

Principal accounting policies

BASIS OF PREPARATION

The financial statements are prepared on the historical cost basis of accounting except for the revaluation of investments to market value.

The principal accounting policies of the Fund have remained unchanged from the previous year and are set out below:

INVESTMENTS

Investments are included on the balance sheet at market value. Investment purchases and sales are treated as settled on the contract date.

INVESTMENT INCOME

Investment income is accounted for by reference to the ex-div date in the case of dividends and, in the case of fixed interest securities, by accruing for interest earned by the balance sheet date.

EXPENDITURE

Investment management fees and charges are accounted for on an accruals basis. All other expenditure is borne by the Commonwealth War Graves Commission.

REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2009

	Note	2010	2009
		£	£
Income			
Dividends and interest		**887,228**	970,138
Expenditure			
Fees and charges	1	**(63,846)**	(54,670)
Net income payable to the Commonwealth War Graves Commission	4	**823,382**	915,468
Accumulated fund			
Balance at 1 April		**17,572,637**	23,258,268
Gain/(loss) on realisation and revaluation of investments		**5,770,060**	(5,685,631)
Balance at 31 March		**23,342,697**	17,572,637

BALANCE SHEET AT 31 MARCH 2010

	Note	2010	2009
		£	£
Accumulated fund		**23,342,697**	17,572,637
Represented by:			
Investments	2	**23,342,697**	17,572,637
Debtors	3	**109,191**	65,164
Balance at bank		**144,072**	154,246
		23,595,960	17,792,047
Less:			
Liability to the Commonwealth War Graves Commission	4	**(253,263)**	(219,410)
		23,342,697	17,572,637

The financial statements were approved and signed by the Trustees on 2 June 2010.

Andrew Barker
Julian Cazalet **Trustees**
Admiral Sir Ian Garnett KCB

The accompanying accounting policies and notes form an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010

1 FEES AND CHARGES

The net fee of £63,846 (2009: £54,670) charged directly to the revenue account comprises a gross fee of £100,758 (2009: £94,505) less management fees and transaction commissions of £36,912 (2009: £39,835) attributable to holdings in various in-house pooled funds and levied directly against those funds.

2 INVESTMENTS

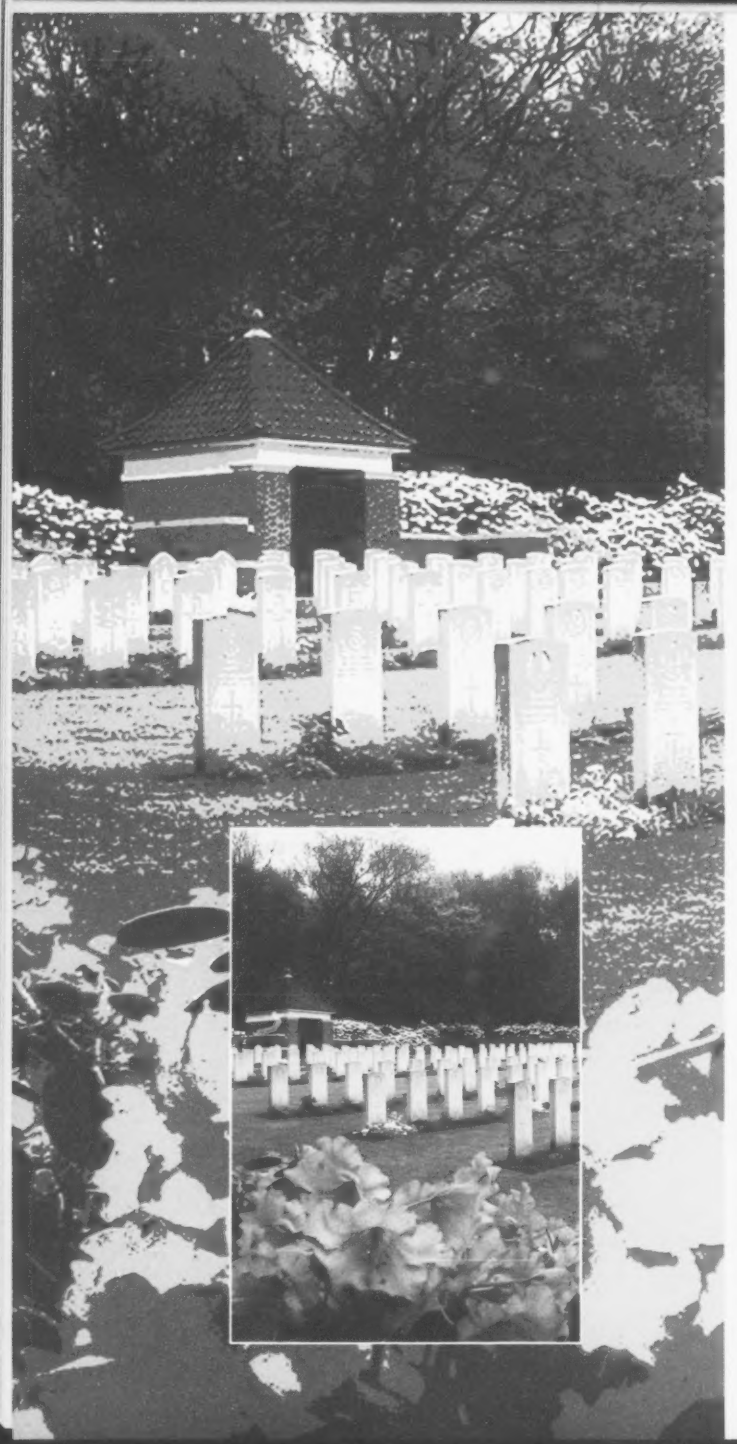
	Cost	2010 Market value	Cost	2009 Market value
	£	£	£	£
Listed investments				
UK fixed interest	**4,967,687**	**4,831,164**	4,004,448	3,922,803
UK equities	**12,600,187**	**15,724,269**	12,561,279	11,309,659
UK pooled hedged funds	**893,862**	**943,680**	684,500	657,109
Non discretionary unit trusts	**2,466,651**	**1,789,213**	2,466,651	1,323,959
Total listed investments	**20,928,387**	**23,288,326**	19,716,878	17,213,530
Cash held awaiting investment	**54,371**	**54,371**	359,107	359,107
Total investments	**20,982,758**	**23,342,697**	20,075,985	17,572,637

3 DEBTORS

	2010	2009
	£	£
Accrued income	**108,497**	65,164
Income tax recoverable	**694**	-
	109,191	65,164

4 LIABILITY TO THE COMMONWEALTH WAR GRAVES COMMISSION

	2010	2009
	£	£
For net investment income		
Balance at 1 April 2009	**192,525**	242,758
Add:		
Net income during the year after deduction of fees and charges borne by the Fund, to be handed over under Resolution No 4 of the 481st Meeting of the Commonwealth War Graves Commission	**823,382**	915,468
	1,015,907	1,158,226
Less:		
Amounts paid over to the Commonwealth War Graves Commission during the year	**(780,237)**	(965,701)
Balance at 31 March 2010	**235,670**	192,525
For investment management charges		
Add:		
Amounts owed for management fees and charges paid by the Commonwealth War Graves Commission on the Fund's behalf	**17,593**	26,885
Total liability at 31 March 2010	**253,263**	219,410



Mook War Cemetery, Netherlands

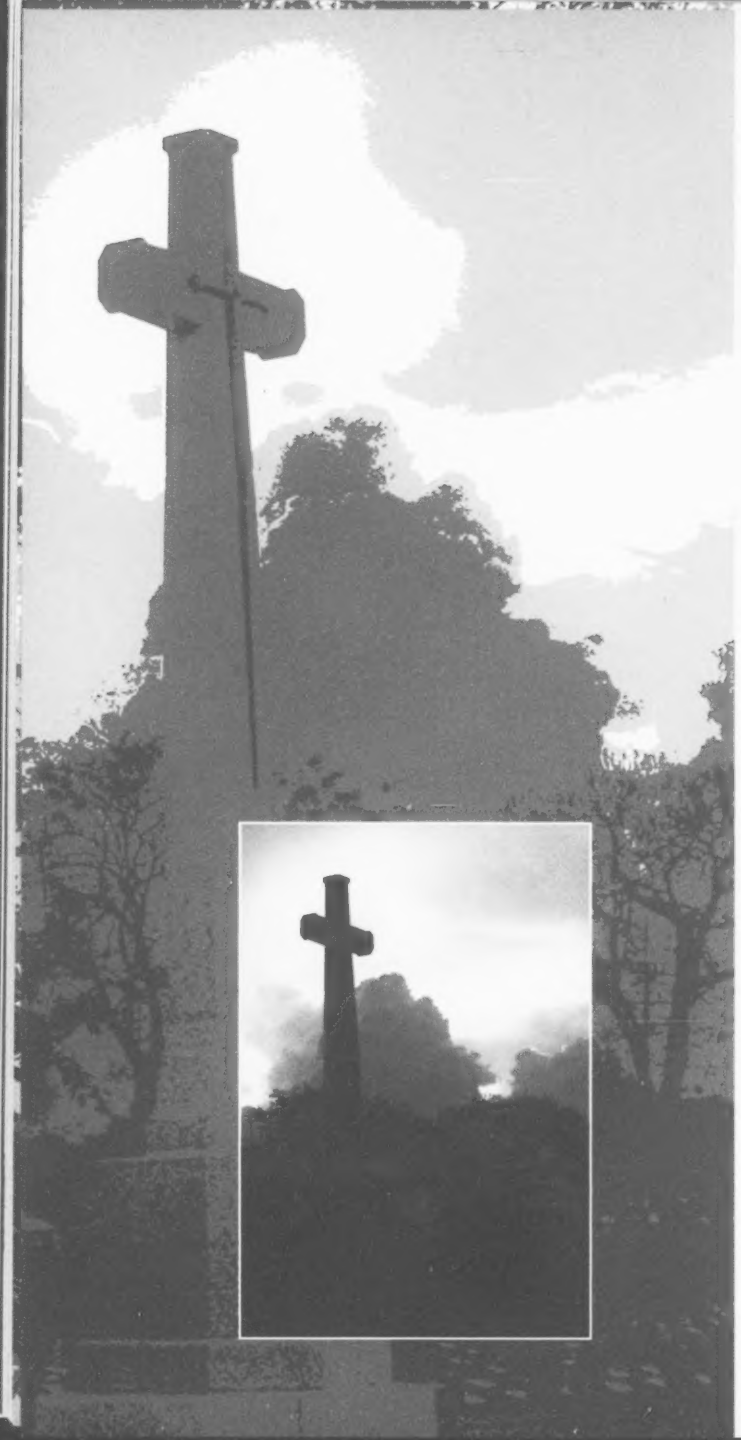
War Graves and Memorials in the Commission's Care

Country or Territory	Commonwealth Identified	Commonwealth Unidentified	Other Nationalities	Non War Graves	Burial Grounds	Commonwealth War Dead Commemorated on Memorials	Total Commonwealth War Dead Commemorated by name (Cols 2 & 7)
Albania	47	0	0	0	2	0	47
Algeria	2,041	122	34	71	13	0	2,041
Antigua	2	0	0	0	1	0	2
Argentina	15	0	0	3	2	0	15
Australia	11,484	14	874	8	879	1,037	12,521
Austria	583	14	3	58	2	0	583
Azerbaijan	0	0	0	0	0	47	47
Azores	51	1	1	1	3	0	51
Bahamas	51	0	0	3	2	9	60
Bahrain	0	0	0	105	2	0	0
Bangladesh	1,415	27	46	5	3	0	1,415
Barbados	23	0	2	0	9	0	23
Belgium	102,502	48,581	3,926	58	613	102,465	204,967
Belize	10	0	0	11	1	40	50
Bermuda	140	0	0	2	12	0	140
Botswana	0	0	0	0	0	162	162
Brazil	25	0	0	1	5	0	25
British Indian Ocean Territory	9	0	0	0	1	0	9
Bulgaria	240	3	1	12	2	0	240
Cameroon	47	0	0	4	4	0	47
Canada	14,304	12	302	1	2,815	4,126	18,430
Canary Islands	1	0	0	0	1	0	1
Cape Verde	9	0	0	0	1	0	9
Chad	4	0	0	0	1	0	4
Chile	5	0	0	0	5	0	5
China, (including Hong Kong)	1,827	621	82	1,963	22	4,578	6,405
Congo	29	0	0	0	1	0	29
Congo (Dem. Rep.)	22	0	0	0	6	8	30
Costa Rica	1	0	0	0	1	0	1
Cote d' Ivoire	0	6	0	0	1	0	0
Croatia	2	0	0	0	2	0	2

War Graves and Memorials in the Commission's Care

Country or Territory	Commonwealth Identified	Commonwealth Unidentified	Other Nationalities	Non War Graves	Burial Grounds	Commonwealth War Dead Commemorated on Memorials	Total Commonwealth War Dead Commemorated by name (Cols 2 & 7)
Cuba	3	0	0	0	1	0	3
Cyprus	321	3	6	606	9	58	379
Czech Republic	223	34	8	0	2	0	223
Denmark	999	117	26	0	130	0	999
Djibouti	13	0	0	0	1	0	13
Dominica	3	0	0	0	2	0	3
Egypt	24,651	1,335	1,612	4,552	24	27,805	52,456
Equatorial Guinea	10	0	0	0	1	0	10
Eritrea	953	49	6	25	5	0	953
Estonia	15	0	0	1	2	0	15
Ethiopia	409	12	3	60	4	0	409
Falkland Islands	33	0	0	21	1	0	33
Faroe Islands	56	3	0	2	4	0	56
Fiji	75	0	0	3	2	34	109
France	357,067	116,610	15,332	437	2,920	217,996	575,063
Gambia	199	4	3	10	1	70	269
Germany	31,750	1,372	244	4,813	48	25	31,775
Ghana	612	3	8	57	7	1,220	1,832
Gibraltar	653	2	34	1	2	98	751
Greece	12,397	2,359	509	1,110	31	5,668	18,065
Grenada	4	1	0	0	2	0	4
Guatemala	1	0	0	0	1	0	1
Guinea	2	0	0	0	2	0	2
Guyana	6	0	0	7	1	18	24
Honduras	1	0	0	0	1	0	1
Hungary	173	3	38	0	3	0	173
Iceland	232	2	9	8	6	0	232
India	10,996	521	77	203	23	51,149	62,145
Indonesia	2,607	657	187	10	6	444	3,051
Iran	552	13	25	14	1	3,590	4,142
Iraq	12,830	9,376	689	1,164	15	41,093	53,923
Ireland, Republic of	2,942	53	3	15	661	154	3,096

Berks Cemetery Extension, Belgium



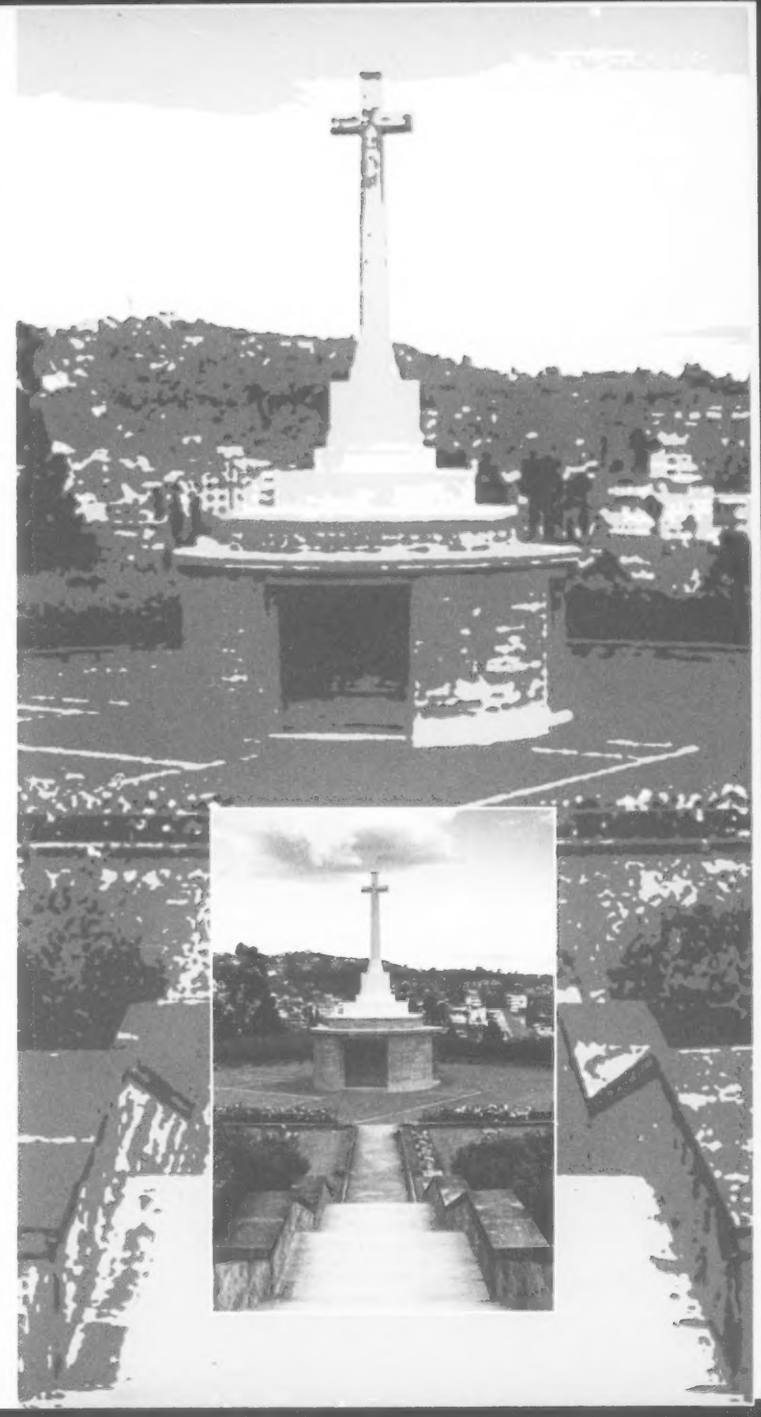
Kanchanaburi War Cemetery, Thailand

War Graves and Memorials in the Commission's Care

Country or Territory	Commonwealth Identified	Commonwealth Unidentified	Other Nationalities	Non War Graves	Burial Grounds	Commonwealth War Dead Commemorated on Memorials	Total Commonwealth War Dead Commemorated by name (Cols 2 & 7)
Israel and Palestine (including Gaza)	11,991	2,581	1,586	748	29	3,400	15,391
Italy	44,785	1,911	70	156	123	4,469	49,254
Jamaica	153	0	23	1	8	82	235
Japan	1,718	94	80	173	3	20	1,738
Jordan	0	0	0	32	1	0	0
Kenya	4,183	77	32	316	31	4,024	8,207
Latvia	32	4	0	0	1	0	32
Lebanese Republic	1,705	12	75	9	5	0	1,705
Lesotho	0	0	0	0	0	1,001	1,001
Liberia	12	0	0	0	2	0	12
Libya	7,056	1,460	265	557	6	0	7,056
Lithuania	2	0	0	0	1	0	2
Luxembourg	26	0	3	0	8	0	26
Macedonia, Republic of	118	6	0	0	1	0	118
Madagascar	311	3	1	0	1	0	311
Madeira	6	0	0	1	1	0	6
Malawi	209	2	10	12	6	125	334
Malaysia	2,320	2,655	1	2,153	34	2,294	4,614
Maldives	0	0	0	0	0	70	70
Mali	3	0	0	0	2	0	3
Malta	3,375	9	219	3,689	13	2,350	5,725
Martinique	1	0	0	0	1	0	1
Mauritania	5	0	0	0	1	0	5
Mauritius	37	0	0	74	4	57	94
Monaco	2	0	0	0	1	0	2
Morocco	61	2	2	7	5	0	61
Mozambique	185	7	1	1	6	93	278
Myanmar (Burma)	10,945	1,107	622	12	5	26,904	37,849
Namibia	427	0	217	0	40	0	427
Nepal	1	0	0	0	1	0	1
Netherlands	18,270	1,262	281	11	476	1,035	19,305

War Graves and Memorials in the Commission's Care

Country or Territory	Commonwealth Identified	Commonwealth Unidentified	Other Nationalities	Non War Graves	Burial Grounds	Commonwealth War Dead Commemorated on Memorials	Total Commonwealth War Dead Commemorated by name (Cols 2 & 7)
Netherlands Antilles	11	0	0	0	3	0	11
New Caledonia	242	4	0	0	1	449	691
New Zealand	2,909	1	2	0	435	569	3,478
Nigeria	983	29	38	77	32	3,669	4,652
Norfolk Island	4	0	0	0	1	0	4
Norway	955	193	2	7	74	0	955
Oman	2	0	0	48	4	0	2
Pakistan	999	0	0	0	2	570	1,569
Panama	15	0	0	1	1	0	15
Papua New Guinea	6,148	1,646	3	4	7	2,281	8,429
Peru	6	0	0	0	1	0	6
Philippines	2	0	0	0	2	0	2
Poland	1,131	54	34	25	3	44	1,175
Portugal	51	0	0	8	5	0	51
Puerto Rico	1	0	0	0	1	0	1
Romania	170	8	0	1	3	0	170
Russian Federation	365	4	7	4	5	243	608
Samoa	12	0	0	0	1	0	12
San Marino	2	0	0	0	1	0	2
Saudi Arabia	1	0	0	0	1	0	1
Senegal	23	0	0	0	2	0	23
Serbia	493	16	18	11	3	0	493
Seychelles	76	0	0	0	1	289	365
Sierra Leone	444	9	22	135	4	1,391	1,835
Singapore	4,458	858	25	1,442	4	24,675	29,133
Society Islands	4	0	0	0	1	0	4
Solomon Islands	5	0	0	0	1	0	5
Somalia (including Somaliland)	280	22	3	20	2	317	597
South Africa	8,311	20	135	22	600	130	8,441
Spain	108	6	2	9	19	0	108
Sri Lanka	1,652	11	61	273	10	345	1,997



Kohima War Cemetery, India

Shotley Royal Naval Cemetery, United Kingdom

India, Pakistan and Bangladesh have identical Memorials to the Missing in the Bombay and Chittagong 1939-1945 War Memorials, each commemorating the same 6,469 casualties, and the Delhi and Karachi 1939-1945 War Memorials, each commemorating the same 25,866 casualties. The statistics are quoted only within the commemoration figures for INDIA.

Tanzania and Kenya have identical Memorials to the Missing in the Dar es Salaam, the Mombassa and the Nairobi African Memorials, each commemorating the same 49,572 casualties. The statistics are quoted only within the commemoration figures for TANZANIA.

War Graves and Memorials in the Commission's Care

Country or Territory	Commonwealth Identified	Commonwealth Unidentified	Other Nationalities	Non War Graves	Burial Grounds	Commonwealth War Dead Commemorated on Memorials	Total Commonwealth War Dead Commemorated by name (Cols 2 & 7)
St. Christopher and Nevis	2	0	0	1	1	0	2
St. Helena and Ascension Island	21	2	0	0	2	0	21
St. Lucia	44	0	0	4	1	0	44
St. Vincent	18	0	0	3	6	0	18
Sudan	395	0	19	428	1	1,346	1,741
Swaziland	0	0	0	5	1	77	77
Sweden	149	47	0	0	11	0	149
Switzerland	136	0	0	0	1	0	136
Syria	1,274	132	20	0	2	10	1,284
Tanzania	3,271	87	167	10	12	51,655	54,926
Thailand	6,323	188	2,209	1	2	11	6,334
Togo	1	0	0	0	1	0	1
Tonga	3	0	0	0	2	0	3
Trinidad and Tobago	105	0	1	3	1	40	145
Tunisia	7,750	810	5	12	11	1,954	9,704
Turkey	9,487	13,461	29	148	37	27,187	36,674
Uganda	373	2	2	6	10	127	500
Ukraine	1	0	0	0	1	0	1
United Arab Emirates	0	0	0	12	1	0	0
United Kingdom, Channel Islands and Isle of Man	171,001	1,401	10,813	2,970	12,327	134,282	305,283
United States of America	993	4	22	8	472	0	993
Uruguay	8	1	0	0	1	0	8
Vanuatu	2	0	0	0	1	0	2
Venezuela	1	0	0	0	1	0	1
Yemen	297	3	11	515	1	76	373
Zambia	70	0	1	0	1	661	731
Zimbabwe	542	8	13	54	21	132	674
Totals	**935,746**	**212,149**	**41,242**	**29,644**	**23,306**	**760,348**	**1,696,094**

Breakdown of Numbers of War Dead by Forces

Forces	1914-1918 War		1939-1945 War		Both Wars		
	Identified Burials	Commemorated on Memorials	Identified Burials	Commemorated on Memorials	Identified Burials	Commemorated on Memorials	Total Commem-orated
United Kingdom & Colonies	477,507	409,432	244,661	139,125	722,168	548,557	1,270,725
Undivided India	8,054	66,133	18,218	68,814	26,272	134,947	161,219
Canada	45,507	19,469	37,348	8,035	82,855	27,504	110,359
Australia	38,608	23,358	28,374	12,090	66,982	35,448	102,430
New Zealand	11,761	6,291	9,041	2,888	20,802	9,179	29,981
South Africa	6,646	2,831	10,021	1,882	16,667	4,713	21,380
Totals	**588,083**	**527,514**	**347,663**	**232,834**	**935,746**	**760,348**	**1,696,094**

There are 212,149 unidentified Commonwealth war burials, (188,010 from the First World War and 24,139 from the Second World War), which brings the total Commonwealth war burials to 1,147,895.

Of the many civilians of the Commonwealth whose deaths were due to enemy action in the 1939-1945 War, the names of some 67,080 are commemorated in the Civilian War Dead Roll of Honour, located near St. George's Chapel in Westminster Abbey, London.

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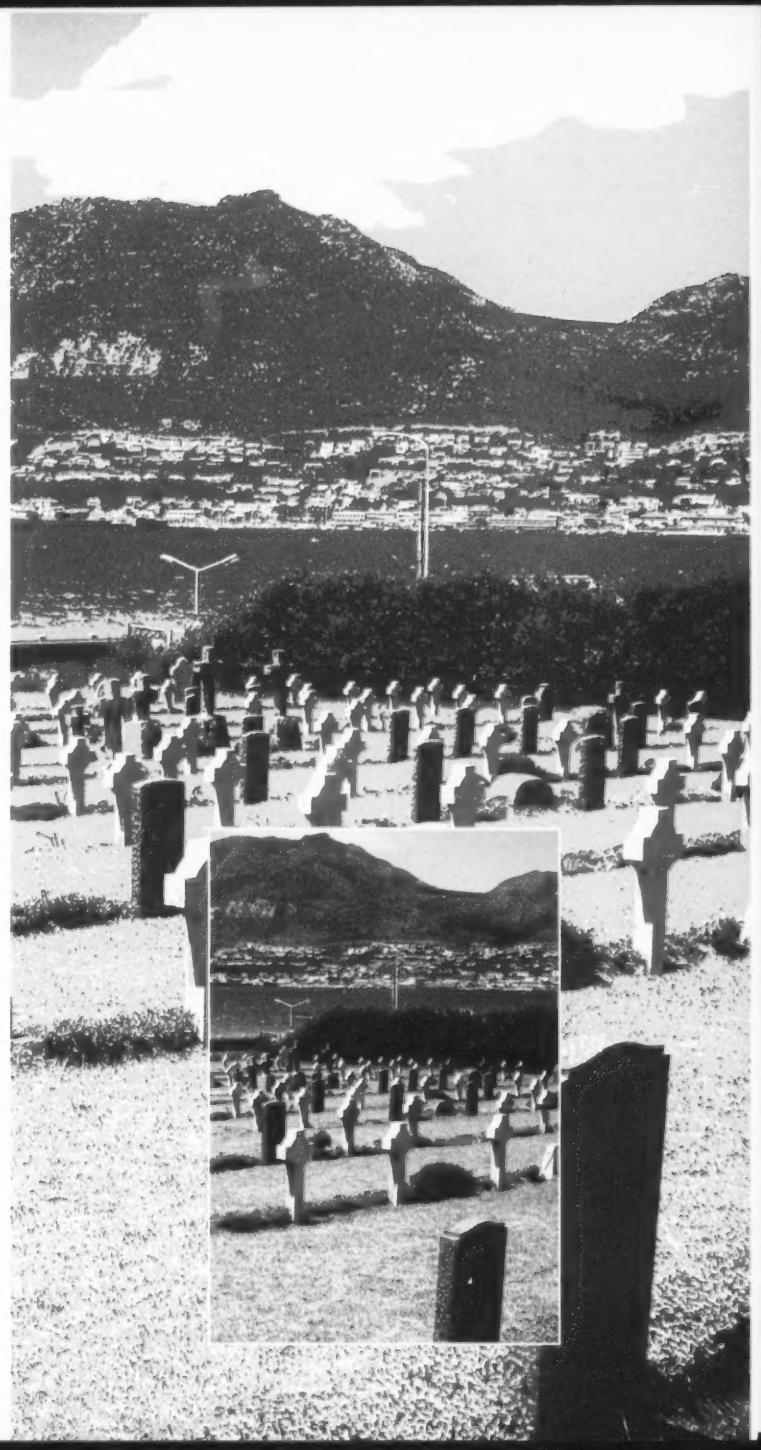

Simon's Town (Dido Valley) Cemetery, South Africa

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as at 31 July 2010

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